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UNITED STATES DEPARTMENT OF AGRICULTURE
 AGRICULTURAL ADJUSTMENT ADMINISTRATION
 NORTH CENTRAL DIVISION

INSTRUCTIONS FOR DETERMINING PERFORMANCE UNDER THE 1940 FARM PROGRAMS IN THE NORTH CENTRAL REGION

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Part I. GENERAL

The procedure to be followed in determining the extent of performance under the provisions of the 1940 Agricultural Conservation Program is as follows:

(1) Representatives of the North Central Division shall meet with the State committee, the State performance supervisor, and field men for the purpose of discussing performance instructions and forms.

(2) County meetings shall be held at which a field man or State committeeman shall discuss instructions and forms to be used in determining performance with members of the county committee and prospective farm reporters.

(3) Farm reporters shall be selected by the county committee with the approval of the State committee or their representatives.

(4) Clerical assistants in the county office shall prepare, for use by farm reporters, a farm report for each farm in the county which will be visited for the purpose of determining performance. All work assigned to farm reporters shall be listed on the master office record. As used in these instructions, the term "farm report" means Form NCR-417a in Nebraska and South Dakota, and Form NCR-417 in all other States in the region. The front of these two forms is exactly the same. However, two sections (IX and X) have been added to Form NCR-417a to provide space for data pertaining to farms in the restoration land area.

(5) Farm reporters shall visit in each county, in connection with the following programs, the following farms:

(a) **The 1940 Agricultural Conservation Program:**

1. All farms for which an NCR-403 has been signed.
2. All farms in which a person has an interest if such person has an interest in a farm for which an NCR-403 has been signed.

(b) **The 1940 Parity Payment Program:**

1. All farms which have corn or cotton allotments and for which an NCR-403 has been signed.
2. All farms for which an NCR-403W has been signed in section I.
3. All farms in which a person has an interest if such person has an interest in a farm for which inspection has been requested in connection with the 1940 Parity Payment Program.

(c) **The 1940 Sugar-Beet Program:**

1. All farms on which sugar beets are planted.

(d) **Marketing Quotas:**

1. All farms on which cotton or Burley tobacco are grown.

(e) **The Crop Insurance Program:**

1. All farms insured under the Federal Crop Insurance Program which were not previously inspected.

(6) The farm report shall be prepared in connection with the farm programs in the manner described in part V of these instructions. The farming unit report, SB-402, shall be prepared in the manner set forth in SB-406 (NCR) for each farming unit with respect to which any person wishes to participate in the 1940 Sugar-Beet Program.

(7) After farm reports are returned to the county office, clerical assistants shall review the recorded information, compute acreages, and planimeter enlargements.

(8) A spot check of the work done in the field and in the county office shall be made by the State committee. Comparisons shall be made to determine the relative efficiency of county offices and individuals doing field and office work.

(9) Further determination of performance shall be made with respect to farms on which, after the first determination of performance, additional soil-building practices are carried out, or changes in crop or land uses are made, which will affect performance under the 1940 programs.

(10) Farm reports shall be completed and summarized in the county office.

Part II. STATE OFFICE PERFORMANCE INSTRUCTIONS

The State committee shall be responsible for the determination of performance in the State and shall provide adequate assistance to county committees through district representatives. Educational work in connection with the determination of performance should begin in the State immediately after the State committee and field men have met with representatives of the North Central Division.

The State committee, in organizing and conducting performance work, shall:

- (1) Supply adequate assistance and supervision to county committees.

(2) Arrange for and supervise the necessary county schools of instruction covering all phases of performance work.

(3) Specify measuring equipment and issue supplementary instructions for measuring land and computing acreages.

(4) Examine and pass upon the qualifications of farm reporters, clerical assistants, and planimeter operators.

(5) Assist the county committee in selecting and training personnel.

(6) Take appropriate action when the work of any person employed by the county committee is determined to be unsatisfactory.

(7) Conduct a spot check of the work done by farm reporters and prepare a summary of such work.

Part III. COUNTY OFFICE PERFORMANCE INSTRUCTIONS

Duties of county committee.—The county committee shall be held directly responsible for the accurate and efficient determination of performance on farms in the county and shall direct the work of farm reporters and clerical assistants in carrying out performance instructions.

The county committee, in organizing and conducting performance work in the county, shall:

(1) Obtain the necessary measuring equipment for farm reporters.

(2) Direct the setting up of a master office record form and the keeping of such field and office records as are prescribed by the State committee.

(3) Select farm reporters in cooperation with the State committee.

(4) Supervise the training and work of farm reporters.

(5) Designate persons to assist in the training of farm reporters where it is necessary and such action meets with the approval of the State committee.

(6) Provide ample office space and employ sufficient personnel to efficiently carry out the office work in connection with the determination of performance.

(7) Examine the work of farm reporters and office personnel from time to time and immediately provide additional training for anyone not doing satisfactory work. Any person for whom it is necessary to furnish additional training shall be replaced if his work is not satisfactory after such training.

(8) Provide assistance for the State committee when the spot check is made of work done in the field.

Selection of farm reporters.—The county committee shall submit to the State Committee or its representative a list of prospective farm reporters with a statement of their qualifications. Such qualifications may include written examination grades and other evidence of ability to determine performance. The State committee or its representatives shall return to the county committee as soon as possible a list of those persons approved to do work as farm reporters. Selection of farm reporters shall be made by the county committee from those on the approved list.

Qualifications of farm reporters.—Persons selected as farm reporters should, during the time performance is being determined,

devote the major part of their time to this work. In the selection of farm reporters, preference shall be given to community committeemen and to persons who have done satisfactory work as farm reporters under programs in previous years provided they are participating in the 1940 Agricultural Conservation Program. Other persons may be selected as farm reporters provided they live on and assist in the operation of farms which are participating in the 1940 Agricultural Conservation Program in the county in which such persons will serve as farm reporters. Other qualifications which shall be given careful consideration in selecting each farm reporter are:

(1) His standing and reputation for honesty and diligence in the territory where he will work.

(2) His understanding of the objectives of the programs and his knowledge of the provisions of the program which apply in the county.

Training of farm reporters.—Farm reporters shall be trained by members of the county committee, or by others designated by the county committee and approved by the State committee or its representative. In selecting persons to assist in this work, preference should be given to those who have done efficient and accurate work in determining performance under previous programs and who have the ability to instruct others in this work. Any person selected to help the county committee train farm reporters should have a thorough knowledge of: (1) Performance procedure and forms; (2) the provisions of the programs which apply in the county; and (3) the use of aerial photographs and measuring equipment.

Before any person starts to work as a farm reporter, the county committee shall make certain that he has an understanding of the objectives and provisions of the program and that he has a thorough knowledge of the provisions of the program relating to the classification of crops, land uses, and soil-building practices which are common to the county in which he will work. Also, he should thoroughly understand the use of all performance forms and know how to interpret photo enlargements. If a person is working as a farm reporter for the first time, he should be given instructions in the methods and equipment used in measuring fields.

After the farm reporter has started to work, the county committee shall carefully supervise his work, and, whenever it is believed necessary, visit one or more farms to review his field identifications and measurements. If his work is not satisfactory, he shall be given additional instruction, and, if his work continues to be unsatisfactory after additional training, he shall be replaced.

During the time that performance is being determined, a spot check of the work of farm reporters in all counties shall be made by the State committee in accordance with the instructions issued by the North Central Division.

Part IV. COUNTY OFFICE RECORDS

The county office shall maintain adequate records of all performance work and shall adopt, or continue to use, any system of records set up which is approved by the State committee.

A. PREPARATION OF CARD FILE

In order that the county office may have adequate records from which to determine the farms to be inspected under the 1940 Parity Payment Program and the 1940 Agricultural Conservation Program, and from which to prepare the lists of the names of persons eligible to execute applications for payment, a card file shall be prepared in accordance with these instructions. In addition, the card file may be used to prepare a list showing the names of multiples who are participating in the 1940 Parity Payment Program, together with the farm numbers of the farms in the county in which they have an interest. Such a list could be used by the county committee in determining the farms which should be considered in determining personal eligibility for any person under the provisions of the 1940 Parity Payment Program.

Under the 1940 Agricultural Conservation Program a payment will be computed for a person with respect to only those farms in the county in which he has an interest and for which a proper request for inspection was made on NCR-403, Farm Plan for Participation in the 1940 Farm Program, and filed with the county committee on or before May 1, 1940. However, deductions will be computed for all farms in the county in which a person has an interest irrespective of whether there is a proper request for inspection for all of his farms. Accordingly, when there is a proper request for inspection with respect to a farm, it will be necessary to inspect all the farms in the county in which the persons on such farm have an interest. An exception may be made to this rule where there is a proper request for inspection with respect to relatively few of the farms in the county in which a person has an interest and the county committee is satisfied after the determination of performance on some of such farms that the applicant will not be entitled to a payment.

Under the 1940 Parity Payment Program, a person will not be eligible for wheat parity payment for winter wheat unless a proper request for inspection was made on NCR-403W and filed with the county committee on or before the closing date for filing NCR-403W with respect to winter wheat. In the case of spring wheat, a person will not be eligible for a wheat parity payment unless a proper request for inspection is made on NCR-403W and filed with the county committee on or before February 29, 1940. Also, a person will not be eligible for a corn, cotton, or rice parity payment unless a proper request for inspection was made on NCR-403 and filed with the county committee on or before May 1, 1940. In checking to determine whether a person has complied in the aggregate with the provisions of the 1940 Parity Payment Program, it will be necessary to determine performance on all farms in the county in which he has an interest.

The card file shall be prepared from Forms NCR-403 and 403W. The work in connection with the preparation of the card file should be begun as soon as signed Forms NCR-403 are returned to the county office in order that a complete card file may be available as soon as possible after May 1, 1940. There shall be attached to each NCR-403 the NCR-403W for the farm. Before any cards are prepared, columns should be provided for on the master office record form or

a separate form which shall be headed "ACP" and where applicable "CORN," "WHEAT," and "COTTON."

Printing or duplicating cards.—White and colored cards, 5 by 3 inches in size, shall be printed or mimeographed in the following manner: Lines for the name and address, the minor civil division code, and the farm number shall be provided at the top of the card. In addition, columns shall be provided which shall be headed "ACP" and where applicable "CORN," "WHEAT," and "COTTON" in the same manner that such headings were entered on the master office record form. The following example shows how the cards should be set up:

(Name)		(Minor civil division No.)	
(Address)		(Farm No.)	
ACP	CORN	WHEAT	COTTON

Entries to be made on cards and master office record form.—

After a sufficient number of cards to supply the needs of the county have been printed or mimeographed, a card for each landlord, tenant, and sharecropper will be prepared as set forth below.

(1) Particular attention should be given to the manner in which the name is entered on the card. The surname shall always precede the given name. If the owner or operator of a farm is represented by an agent, the card shall be prepared in the name of such owner or operator, and the name and title of the agent shall be entered on the card beneath the name of such owner or operator. If the owner or operator of a farm is an estate, the card shall be prepared in the name of the estate, and the name and title of the administrator or executor or the names of the heirs of the estate, as the case may be, shall be entered on the card beneath the name of the estate. If the owner or operator of a farm is an incompetent, the card shall be prepared in the name of the incompetent, and the name and title of the guardian shall be entered on the card beneath the name of the incompetent. Cards for persons acting in other representative or fiduciary capacities shall be prepared in a similar manner. In the case of a married woman, the husband's surname and the wife's full given name, together with any additional initials, shall be entered, instead of the husband's given name preceded, by the

designation "Mrs." However, the designation "Mrs." may be used if the wife's given name is used. For example, the name should appear as "Doe, Mrs. Mary E.," or "Doe, Mary E.," but not as "Doe, Mrs. John."

(2) Prepare a **white** 5- by 3-inch card for each landlord, tenant, and sharecropper whose name appears on a signed NCR-403 unless a statement has been entered on such NCR-403 indicating that the farm is to be inspected for parity payments only. Indicate by check marks (✓) in the applicable columns on the card the programs for which a request for inspection was made. Enter a check mark in the "ACP" column for each card prepared from a signed NCR-403 unless the NCR-403 indicates that the farm is to be inspected for parity payments only. If the farm is a cotton farm, enter a check mark in the "COTTON" column. If the farm is in the commercial-corn area and the nonallotment option was not exercised with respect to corn for the farm, enter a check mark in the "CORN" column. If NCR-403W for the farm was signed in section I, enter a check mark in the "WHEAT" column.

(3) For each **white** card, enter check marks on the master office record form in the same columns for which check marks have been entered on the card. This may be done as the cards are prepared or may be done after a group of cards have been accumulated.

(4) Prepare a **colored** 5- by 3-inch card for each landlord, tenant, and sharecropper whose name appears on an NCR-403 which is not signed or which has been signed and on which a statement has been entered indicating that the farm is to be inspected for parity payments only. Indicate by check marks (✓) in the applicable columns on the card the programs for which a request for inspection was made. If the card is prepared from an NCR-403 which is signed, and on which the notation has been made indicating that the farm is to be inspected for parity payments only, check marks will be entered in the column for cotton on a cotton farm, in the column for corn if the farm is in the commercial-corn area and the nonallotment option was not exercised. If section I of the NCR-403W for the farm was signed, a check mark will also be entered in the "WHEAT" column. If the cards are prepared from an NCR-403 which is not signed, no check marks will be entered in any of the columns unless section I of the NCR-403W for the farm is signed, in which event a check mark will be entered in the "WHEAT" column.

(5) For each **colored** card, enter check marks on the master office record form in the same columns for which check marks have been entered on the card. This may be done as the cards are prepared or may be done after a group of cards have been accumulated.

(6) As soon as possible after May 1, 1940, and after the cards have been prepared from all Forms NCR-403 and 403W in the county, the cards shall be arranged alphabetically by name for the county and the cards for each person having more than one card shall be arranged in minor civil division code and farm number order. The cards shall then be divided into three groups.

- a. In group 1 place the white cards and colored cards, if any, for each person for whom at least one white card has been prepared.

- b. In group 2 place the cards for each person for whom only colored cards have been prepared on which one or more of the columns "CORN," "WHEAT," or "COTTON" have been checked on at least one of such cards.
- c. In group 3 place the cards for each person for whom only colored cards have been prepared, none of which cards have been checked in any of the columns "CORN," "WHEAT," or "COTTON."
- (7) Using the colored cards in group 1, enter an "X" on the master office record form in the column headed "ACP" opposite the farm number shown on each card.
- (8) Using the cards in group 2, enter an "X" on the master office record in each of the columns headed "CORN," "WHEAT," and "COTTON" for a farm if a check mark has not been entered in such columns for such farm.
- (9) Make no entries on the master office record form from the cards in group 3.

B. MASTER OFFICE RECORD FORM

A master office record form must be prepared and maintained in the county office in accordance with instructions issued by the State committee and shall contain at least the following information:

- (1) The farm number of each farm in the county arranged in numerical order.
- (2) The name and address of each owner.
- (3) The name and address of each operator and each sharecropper.
- (4) The name or initials of the farm reporter assigned to inspect each farm and the date the assignment is made. Such entries shall also be made whenever a farm is inspected a second time.
- (5) The name of the person to whom the farm report is assigned for the purpose of making necessary corrections and the date of assignment.
- (6) Indication of whether:
 - (a) The farm report has been returned to the county office.
 - (b) Further determination of performance is necessary.
 - (c) Such farm report has been summarized.
- (7) Indication of whether the farm was inspected in connection with:
 - (a) The 1940 Agricultural Conservation Program.
 - (b) The 1940 Parity Payment Program.
 - (c) The 1940 Sugar-Beet Program.
 - (d) Marketing Quotas.
 - (e) The Crop Insurance Program.

(NOTE.—Columns headed "ACP" and where applicable "CORN," "WHEAT," and "COTTON" for use in conjunction with the card file should be provided for in (a) and (b) above.)

C. FARM REPORTER'S DAILY REPORT, FORM NCR-COUNTY NO. 6

This form shall be signed either by the chairman of the county committee, or by the secretary, and a supply furnished the farm reporter. At the close of each day's work, the farm reported shall complete and sign the form and mail it to the county office. Claim for compensation for a day's work shall not be approved for any farm reporter unless a report for that day is on file in the county office.

Section I.—The farm reporter shall enter the name of the minor civil division in which he is working, the date for which the report is made, and the number of hours worked in connection with determining performance.

Section II.—Data shall be entered only for farms which are visited on the day for which the report is made. The farm reporter shall enter in column (1) the farm number of each farm visited. Then he shall write "Yes" or "No" in column (2), depending on whether or not he has obtained all necessary data on the farm report in connection with the first determination of performance. The entry in column (3) shall be "Yes" if on the day the farm is visited the farm report is mailed, or otherwise forwarded, to the county office. The entry in column (3) shall be "No" if the farm report is held by the farm reporter. Column (4) shall be used for photo enlargement numbers in aerial counties which are not using cut-outs. In column (5) the farm reporter may enter information which he believes may be of value to the county office in determining the status of farm reports. For example, if the entry in column (2) is "No," the farm reporter might indicate in column (5) that field measurements have not been completed, or that the signature of the operator has not been obtained. Also, he shall indicate in this column the manner in which farm reports are forwarded to the county office.

Section III.—Data shall be entered relating to farm reports which are forwarded to the county office on the date the daily report is made, even though such farm reports were prepared prior to that date. These farm reports should be identified in the table by farm number and the operator's or owner's name.

Section IV.—This section provides space for listing new assignments received, for requesting additional supplies, and for furnishing any information relative to performance work which might be of interest to the county committee. If additional space is required, the back of the form may be used.

On days when the farm reporter does not work, he shall fill in section I of the daily report, enter the words "Did not work" in section IV, sign the form, and forward it to the county office.

Part V. PREPARATION OF THE FARM REPORT

A. ENTRIES TO BE MADE ON FARM REPORTS IN THE COUNTY OFFICE BEFORE FARMS ARE VISITED

Before farm reporters visit farms, clerical assistants in the county office shall make entries on farm reports for farms which will require inspection in connection with the Agricultural Conservation Program, Parity Payment Program, or Marketing Quotas. Farms which will be inspected in connection with the Agricultural Conservation Program and Parity Payment Program will be indicated by a check mark (✓) or "X" on the Master Office Record Form in the columns headed "ACP," "CORN," "WHEAT," or "COTTON." Entries made by clerical assistants on the farm report before it is used by the farm reporter shall be made in red.

Data for upper right-hand corner.—Enter in the appropriate spaces the State, county, and minor civil division code numbers; the farm number; and the aerial photo number or numbers.

Data for section I.—Enter in columns (*b*), (*c*), and (*d*) the name, relation to the farm, and address of each person sharing in the crops, contributing to soil-building practices, or having an interest in the restoration land, when such information is available in the county office.

Data for section II.—Enter in item 1 the location of the farm. Enter in item 2 the total acreage in the farm and, if necessary for adequate identification, the legal description. If the legal description is too extended, it should be summarized.

Data for section IV.—Enter in item 11, column (*h*), the acreage of cropland on the farm. This entry will be obtained from column (7) of NCR-409, Listing Sheet, or if there is no entry in column (7), from column (6).

Enter in column (*i*) the State committee approved 1940 acreage allotments, which will be obtained from the appropriate columns of NCR-409 for all crops except sugar beets. If the farm is designated on NCR-403 as a noncorn-allotment, nonwheat-allotment, or non-general-allotment farm, and is eligible to be so designated, enter the letters "NA" in column (*i*) for each of the applicable items 1, 2, and above the "XXX" in 6. If the farm is a nonwheat-allotment farm and the allotment is more than 10 acres, enter the allotment determined for the farm in addition to the letters "NA." For all farms in the commercial-corn area for which a zero corn allotment is established, enter the letters "NA" in column (*i*), item 1. For all farms for which a zero wheat allotment is established enter the letters "NA" in column (*i*), item 2. For all farms for which a zero total soil-depleting acreage allotment is established, or where the cotton acreage allotment is equal to the total soil-depleting acreage allotment, enter the letters "NA" in column (*i*), item 6, above the "XXX."

Enter in column (*j*) the State committee approved 1940 productivity or yield which will be obtained from the appropriate columns of NCR-409.

Forms to be furnished the farm reporter.—The following forms shall be furnished the farm reporter for use in determining performance:

- (1) Farm reports which have been prepared in the county office.
- (2) Aerial cut-outs for all farms for which a farm report is assigned. Where aerial cut-outs are not used, enlargements or a map of the farm shall be used. The term "cut-out" as used hereafter in these instructions shall include the terms "enlargement" and "map of farm."
- (3) A supply of Forms SB-402 for use in connection with the 1940 Sugar-Beet Program.
- (4) A supply of farm reporter's daily report forms.

B. ENTRIES TO BE MADE ON FARM REPORTS AND CUT-OUTS BY FARM REPORTERS

The farm reporter shall make entries on the farm report in black for the first determination of performance, and in a color other than red or black for any additional determination of performance.

The farm reporter shall verify and make any necessary corrections of all entries made in the county office on the farm report and cut-out folder (except entries of acreages on cut-out folders). In making corrections the farm reporter shall draw a line through the original entry, place the correct entry above or beside the original entry, and initial the correction.

At the time inspection of fields is made, the farm reporter shall assign field letters to any field for which a field letter does not appear on the cut-out. Identify all noncrop, open pasture with the letter "Y," and farmsteads, roads, lanes, waste land, etc., with the letter "X."

The farm reporter shall indicate on the cut-out the 1940 field boundaries. If the boundary line of a field is not clearly defined on the cut-out, it shall be determined by inspection and clearly indicated. The farm reporter shall make such changes on the cut-out as are necessary to insure that all fields shown on the cut-out accurately represent the field boundaries for 1940. The farm reporter shall indicate such changes in such a manner that they can be readily distinguished from other entries previously made on the cut-out.

If acreages are not shown on the cut-out for any soil-depleting field, and if measurements are necessary for computing such acreages, the farm reporter shall make and record such measurements on the cut-out or the folder. The farm reporter shall not compute acreages from his measurements.

The farm reporter shall consider as a field any tract of land devoted to a crop or land use, or to a soil-building practice, which is different from that of contiguous land within the same boundaries. Thus, if oats are planted on a 40-acre tract within the same boundaries, and 25 acres of such tract are harvested for grain, and 15 acres are pastured so that the oats do not mature as grain and are not cut for hay, such tract shall be considered as comprising two fields.

Also, the farm reporter shall consider as a field any tract of land with respect to which the division of the crop or the contribution to any soil-building practice is different from that of contiguous land within the same boundaries. For example, if barley is harvested for grain on a 50-acre tract, and if the barley crop on 30 acres of such tract is divided between the owner and the tenant on a 50-50 basis, and if on the remaining 20 acres all of the crop goes to the owner, the two such acreages of barley shall be considered as separate fields.

A tract of land devoted to the production of one crop, one land use, or one soil-building practice, shall be regarded as two fields if it is divided by a lane, fence, or other permanent boundary. Thus, if corn is grown on a 50-acre tract which is divided by a fence, each part of the tract shall be considered as a separate field.

An acreage of land which is devoted at the same time in 1940 to two or more soil-depleting crops planted in alternate rows, hills, or separate rows, will be regarded as one field but shall be divided among the crops on the basis of that fractional part of the land devoted to each crop.

An acreage of land which is devoted at the same time in 1940 to a soil-depleting crop and a nondepleting crop which are grown in

alternate or separate rows and spaced not less than the distance which rows of soil-depleting crops are ordinarily spaced, will be regarded as one field and shall be divided among the crops on the basis of that fractional part of the land devoted to each crop.

Data for section I.—The farm reporter shall verify entries appearing in this section which were made in the county office and make any necessary corrections and additional entries. The farm reporter shall make no entries in column (a). Enter in columns (b), (c), and (d) the name, relation to the farm, and address of each person sharing in the crops, contributing to the soil-building practices, or having an interest in the restoration land, if such entries were not made in the county office. Enter in column (e) the number of other farms located in this county (**excluding the farm being inspected**) with respect to which each person is entitled to receive all or a share of the crops, contributes to the soil-building practices, or has an interest in the restoration land. Enter in column (f) the farm number or the name of the owner or operator for each of the farms indicated in column (e). Farm reporters in Nebraska shall enter in columns (e) and (f), respectively, the number of ranches and the name of the owner or operator of any ranch located within the county in which any of the persons whose names appear in column (b) have an interest. In order to distinguish between the number of ranches and number of farms entered in column (e), the letter "R" shall be entered immediately after the number of ranches. In case there is not sufficient space to enter the information required in columns (e) and (f) for multiple landlords, no entries need be made, and the person having an interest in such farms shall be required to furnish a separate list indicating the names of the owners and operators, and the location of the farms. If the data are available, enter in column (g) the number of other farms or ranches located in this State (**excluding the farms or ranches in this county**) with respect to which each person is entitled to receive all or a share of the crops, contributes to the soil-building practices, or has an interest in the restoration land. If the data are available, enter in column (h) the number of farms or ranches located outside of this State with respect to which each person is entitled to receive all or a share of the crops, contributes to the soil-building practices, or has an interest in the restoration land.

Data for section II.—The farm reporter shall verify entries made in the county office and make any necessary corrections.

Data for section III.—History of fields.—The farm reporter shall inspect each field on the farm and make the appropriate entries in the proper columns of section III. Insofar as practicable, all the information pertaining to a field should be entered at the time the reporter inspects the field. More than one line for the description of a single field should not be used merely because such field is devoted to more than one crop, land use, or soil-building practice. However, if, with respect to a single field, a crop or the contribution of labor and material to a soil-building practice is divided in a different proportion from any other crop, or any other contribution to a soil-building practice on the field, the description for such crop or soil-building practice shall be entered on a separate line. For example, if the owner and tenant share in the oats harvested on a field

on a 50-50 basis but the owner contributes only 25 percent of the material and labor to the application of limestone, "Oats for grain" will be entered on one line in column (d) and "15 tons limestone applied September 18" shall be entered in column (e) on the following line.

Entries for column (a).—The farm reporter shall make no entries in column (a).

Entries for column (b).—Enter in alphabetical order the 1940 field letters assigned to the fields in the farm. The letter for each field shall be repeated on separate lines in this column as many times as crop uses or soil-building practices are entered on separate lines in columns (d) and (e) for the field.

Entries for column (c).—The farm reporter shall transfer from the cut-out to column (c) the acreages of all fields which are identical in 1940 with the fields shown on the cut-out. The farm reporter shall estimate, with the assistance of the farmer, the acreages of "X" and "Y" land, and all nondepleting fields which are not identical with fields shown on the cut-out. Such estimated acreages shall be entered in column (c). The acreage for a field shall be entered only once in column (c) and shall be entered on the line where the field letter first appears. The farm reporter shall check each field on the cut-out for which no acreage has been entered in this column, in order to be certain that he has made any measurements which are necessary to compute acreages for such fields in the county office.

Entries for column (d).—The farm reporter shall enter in column (d) the name of the crop planted or the land use, followed by the disposition made of the crop or a description of the use made of the land.

For example, a field planted to corn might be described in column (d) as "Corn for silage," "Corn for forage," "Corn hogged down," or "Corn sown and plowed under as green manure." A field planted to oats might be described as "Oats for grain," "Oats for hay—seeded to sweetclover," "Oats pastured—grain formation prevented and not cut for hay," or "Oats plowed under as green manure." The description of a field summer fallowed might be "Fallow—wind eroded" or "Fallow—erosion controlled."

The name of the type of tobacco, such as "Burley" or "Dark air-cured," shall be indicated when an entry is made for tobacco.

In the commercial-corn area, entries for sweet corn should indicate whether such crop is: (1) Contracted to be sold for canning or freezing, (2) sold for canning, roasting ears, or freezing, or (3) sold or used as seed. In the commercial-corn area, entries for popcorn should indicate whether such crop is: (1) Sold for popcorn, or (2) to be used as seed.

In the States of Indiana, Iowa, Minnesota, Missouri, Ohio, Nebraska, and Wisconsin, if an acreage of land is devoted to a mixture containing wheat and flax, or to any other small grain mixture containing wheat, the farm reporter shall enter the proportion of each grain in the mixture which matured or may reasonably be expected to mature.

If a field is seeded to cotton in 1940, indicate whether such crop has reached the stage of growth at which bolls are first formed.

If a field is planted to two or more crops for harvest in 1940, enter the name of each crop and indicate the disposition made, or to be made of each crop.

If two or more crops are grown on a field at the same time in alternate or separate rows, the farm reporter shall enter the name of each crop and the fractional part of the field devoted to each crop. Also he shall indicate that such crops are interplanted.

Entries for column (e).—Enter in column (e) a complete description of each soil-building practice carried out and a description of the evidence offered to substantiate such practice.

Written evidence substantiating soil-building practices may consist of certificates of origin, certificates by threshers or combine operators, or purchase receipts, and where required, shall be attached to the farm report. Such evidence shall be required in the following cases:

(1) If at the time of determining performance there is not a good stand of legumes or grasses, and the farm reporter is not convinced that a sufficient quantity of seed was properly seeded.

(2) If the seedings are of red clover or alfalfa, or mixtures containing red clover or alfalfa, and the farm reporter is not convinced that the seed used was of approved origin.

(3) If at the time of determining performance other soil-building practices are not evident by visual inspection, and the farm reporter is not convinced that they have been carried out.

The farm reporter shall ascertain whether any portion of the labor, seed, trees, and materials used for any soil-building practice was furnished free by any Federal or State agency, and indicate on the appropriate line in column (e) the percentage so furnished.

Entries for columns (f) and (g).—The farm reporter shall make no entries in these columns.

Entries for column (h).—Enter in the space at the top of a sub-column in column (h) the initials of each person who shares in the crops, or contributes to a soil-building practice on the farm in 1940. If two persons have the same initials, indicate their names in a footnote. Enter in the appropriate column the percentage share which each person has in the crop, or the percentage of labor and material he contributed to the soil-building practice. In determining percentage shares of a soil-building practice, where two or more persons contributed to the carrying out of such practice, each person contributing to the practice shall be deemed to have contributed equally to the units, unless the persons establish to the satisfaction of the county committee that their contributions are not in equal proportion.

Data for sections IV, V, and VI.—The farm reporter shall make no entries in these sections.

Data for section VII—Certifications.—The farm reporter shall obtain the signature of the owner or operator, and, wherever practicable, the signatures of all persons eligible to share in the payments. The farm reporter shall review the entries in sections I to III, inclusive, with any person who signs the farm report, to make certain that such person is satisfied that the entries are correct. The date shall be entered for each signature in the space provided.

It shall be pointed out by the farm reporter to any person signing the farm report that only one determination of performance will be made in 1940, unless additional soil-building practices are car-

ried out or changes in land uses are made which will affect the extent of performance. Such persons should immediately notify the county committee in writing of any changes so that a further determination of performance may be made.

The farm reporter shall enter the dates of inspection and sign in the spaces provided for his signature.

Data for section VIII—Remarks.—The farm reporter shall use this section to enter necessary remarks regarding the determination of performance for the farm. In addition, the following specific information shall be entered in this section.

If in the opinion of the farm reporter certain fields of the farm should be reinspected either because additional soil-building practices will be carried out, or because changes will be made in crop or land uses which will affect the performance under the 1940 programs, he shall enter on the first line the field letter of any such field and the reasons for reinspection. If a second inspection will not be required the farm reporter shall enter on the first line "No second inspection required."

If any of the soil-building practices entered in section III of the farm report were not carried out in a workmanlike manner, the farm reporter shall enter a complete statement explaining the methods used in performing the practices and reasons why the county committee should not consider such practices as having been carried out in a workmanlike manner.

The farm reporter shall inquire whether any changes were made in the 1940 leasing agreement from that of 1939, or whether there was any reduction from the 1937-39 average number of share tenants or sharecroppers on the farm which would increase the proportion of the landlord's payment, or whether any scheme or device has been employed by any person the effect of which is to deprive another of a payment to which he normally would be entitled. Any such changes should be noted and fully explained.

If any crop for which payment will be computed is not grown on the farm in 1940, or if due to crop failure the acreage of the crop is reduced sufficiently to affect materially the share of any person in the crop, the farm reporter shall list the field letter, the name and acreage of the crop not grown, the acreage of crop failure, and the percentage division of the crop if it had been planted and harvested.

Section IX. Data pertaining to farms in the restoration-land area.—Entries for data pertaining to farms in the restoration-land area shall be made only for farms in those counties in Nebraska and South Dakota which are designated as being within the restoration-land area. For these items the farm reporter shall estimate acreages by using measurements made on adjoining cropland and by visual inspection.

Additional determination of performance.—The farm reporter shall make a second visit to farms which require further determination of performance because additional soil-building practices have been carried out or because changes in land uses have been made which will affect the performance under the 1940 programs. At the time of the second inspection, entries shall be made in a different color from that used for the first inspection.

C. ENTRIES TO BE MADE ON FARM REPORTS AND CUT-OUTS IN THE COUNTY OFFICE AFTER FARMS ARE VISITED

Review of the farm report and cut-out in the county office.—After the farm report and cut-out are returned to the county office, all entries shall be checked for completeness and accuracy. For the purpose of this review a check sheet should be used.

Entries which are not clear, complete, and accurate, should be indicated on the check sheet to inform the farm reporter what additional or corrected information is needed. The farm report, cut-out, and the check sheet shall then be returned to the farm reporter with sufficient instruction to enable him to explain, complete, or correct entries in doubt. Original entries shall not be erased. In making corrections a line shall be drawn through the original entry, and the corrected entry shall be initialed by the farm reporter.

Instructions relating to the use of aerial measurements.—When scaling in split field boundaries on enlargements, very narrow lines should be used to insure accurate planimentering. If a field for which the acreage has been determined by aerial measurement is divided into two parts, one part should be planimetered and the acreage subtracted from the original acreage to obtain the acreage of the remaining part.

The fields should be planimetered three times, and the readings taken recorded one above the other in the order taken to permit subtraction of the first reading from the second, the second reading from the third, etc. Average the results of the three subtractions if the results of the subtractions do not vary more than three-tenths (0.3) of an acre. If the variant shown by any one of the subtractions is greater than three-tenths (0.3) from that of any other, the field should be replanimetered until the resultant variants of three consecutive subtractions show three-tenths (0.3) or less.

The field letter for each field to be planimetered, together with the planimeter readings and the resulting computations, will be entered on the reverse side of the farm report or on a suitable form attached to the farm report.

Persons in the county office will initial each form on which they make computations or which they review.

In determining performance in connection with the 1940 program, field acreages obtained from aerial measurements will be used in the following cases:

1. Where the field acreages originally on the NCR-403 and NCR-403W for the farm were obtained from aerial measurements.

2. Where the field acreages originally on the NCR-403 for the farm were obtained from aerial measurements; except where the wheat acreage is in excess of the wheat acreage allotment or permitted acreage because of the aerial measured acreage being different from that of the ground measured acreage, and the ground measured acreage was used in connection with the preparation of the NCR-403W. In this case ground measurements shall be used in determining wheat performance and aerial measurements shall be used in determining performance on the remaining fields in the farm.

3. Where the field acreages originally on the NCR-403 and NCR-403W for the farm were obtained from ground measurements and; (a) aerial enlargements for such farm were received by the county on or before the date specified by the State committee, which date in no event can be later than July 1, 1940; and (b) on the basis of the field acreages computed from such aerial measurements the farm is within all allotments established for the farm.

Section I.—Entries in column (a) shall be made after application serial numbers are assigned. Enter in this column the application serial number for each person whose name appears in column (b) for whom an application for payment will be prepared. Enter "X" in this column opposite the name of each person appearing in column (b) for whom no application will be prepared.

Section III.—After the farm report and the cut-out have been checked and it has been determined that such forms are satisfactory, the acreages for all fields which were measured in 1940 shall be computed and entered in column (c). The figures in column (c) shall then be added and this total and the total acreage of the farm shown in section II, item (2), should be approximately the same. However, after classifying all farms into the three groups mentioned above for the purpose of determining whether aerial or ground measurements shall be used, it may be necessary to make entries in column (a). For farms which fall within group No. 2, enter in column (a) the ground measured acreages which appeared on NCR-403W. For farms which fall within group No. 3, enter in column (a) the aerial measured acreages for all fields.

If any Federal or State agency has contributed one-half or more of the total cost of carrying out any soil-building practice on the farm, entries shall not be made in columns (f) and (g) for these practices. If any Federal or State agency has contributed to the carrying out of any practice on the farm and the contribution is less than one-half of the total cost of carrying out such practice, one-half of the extent of such practice shall be entered in column (g). The term "State agency" as used here does not mean a State agency that operates the farm or share-rents the farm to another person and contributes to the carrying out of soil-building practices on the farm.

The practice numbers to be entered in column (f) shall be the soil-building practice numbers set forth in section 10 of NCR-401. Thus, if "alfalfa" appears in column (e), the entry in column (f) shall be "5." The entry in column (g) shall be the number of units for each practice. The amount of any soil-building practice, or its equivalent, which counts as one soil-building practice unit shall be obtained from section 10 of NCR-401. Thus, if 10 acres were seeded to alfalfa, the entry column (g) shall be "10."

Add all entries in column (g) and enter the total at the bottom of the column.

All computations pertaining to entries to be made in section III, columns (c) and (g), shall be carried to three decimal places and before entering they shall be rounded to one decimal place. If a computation results in a number which contains more than three decimal places, disregard all figures beyond the third decimal place. In rounding numbers to one decimal place, fractions amounting to fifty thousandths (0.050) or less shall be dropped and fractions amounting to fifty-one thousandths (0.051) or more shall be considered as a tenth of a unit.

Section IV—Summary of farm data, allotments, and productivity.—The term "special crop," as used in these instructions, means any of the following:

- (1) Cotton.
- (2) Sugar beets.

(3) Tobacco.

(4) **Wheat**, if the farm is a wheat-allotment farm; or if the farm is a non-wheat-allotment farm and more than the wheat allotment, or 10 acres, whichever is the larger, are classified as wheat.

(5) **Corn**, if the farm is a corn-allotment farm; or if the farm is a non-corn-allotment farm in the commercial-corn area, and more than 10 acres are classified as having been planted to corn.

(6) **Commercial vegetables**, if a commercial-vegetable allotment is established for the farm; or if the farm is in the commercial-vegetable area and more than 3 acres are classified as commercial vegetables; or if the farm is located in Indiana, Michigan, or Ohio, and more than 1 acre is classified as commercial vegetables.

(7) **Potatoes**, if a potato acreage allotment is established for the farm; or if the farm is in the commercial-potato area and more than 3 acres of potatoes are planted on the farm.

The term "general crop," as used in these instructions, means any acreage of soil-depleting crops which is not classified as devoted to a "special crop." Corn on a non-corn-allotment farm, wheat on a non-wheat-allotment farm, potatoes on a farm in the commercial-potato area for which a potato allotment has not been established, and commercial vegetables on a farm in the commercial-vegetable area for which a commercial-vegetable allotment has not been established, are considered as corn, wheat, potatoes, and commercial vegetables, respectively, for the purpose of dividing any net deductions for such crops, and are also considered as general crops for the purpose of dividing the net payment or net deductions for general crops.

Acreages of corn, wheat, potatoes, and commercial vegetables shall be entered in section IV on lines 1, 2, 4, and 5, respectively, even though such crops are classified as "general crops." If the farm is located in the commercial-vegetable area, any acreage planted to potatoes will be entered on line 4, even though such acreage is classified as commercial vegetables.

The word "idle" shall be entered in large letters in section IV for any farm which was idle in 1940. The county committee shall determine whether a farm should be regarded as idle in 1940 in accordance with the instructions issued by the State committee.

Only the acreages of fields which are classified as soil-depleting, perennial vegetables, and commercial orchards shall be entered in section IV. In order to determine what acreages are classified as soil-depleting section 11 of NCR-401 must be followed. For each crop or land use listed in column (a) enter on the same line in columns (b) to (g), inclusive, the acreages of the fields devoted to such crop or land use. Perennial vegetables shall be included in the entry for line 10.

Enter in line 3 of column (a) the type of tobacco planted on the farm. If two types of tobacco were planted on the farm and no entries will be made for one of the other crops, strike out the name of the crop in column (a) and enter on such line in column (a) the word "tobacco" and the type of tobacco.

The acreage entries for section IV, columns (b) to (g), inclusive, shall be obtained from section III, column (c). However, such acreages shall be obtained from section III, column (a) for wheat where aerial measurements are used in the county for the first time in 1940, and have been entered on the NCR-403 but not on the NCR-403W for the farm and it is found that because of the use of

such aerial measurements the wheat allotment will be exceeded. If the wheat acreage determined for the farm by both ground and aerial measurements shows that the wheat allotment is exceeded, the aerial measurements shall be used. Also, such acreages shall be obtained from section III, column (a) where aerial measurements are entered in column (a) and none of the allotments for the farm are exceeded.

If any field is planted to a general crop and such field is classified as having been devoted to a special crop, do not make any entry for such general crop. If any field is planted consecutively to two general soil-depleting crops in 1940, such field shall be classified as devoted to the first planted general crop, and no entry shall be made for the last planted crop. If a field is planted to the same special crop more than once in 1940, only one planting shall be considered in determining the acreage devoted to such special crop.

If a field is classified as devoted to more than one special crop, enter the acreage of the first special crop in one of the columns (b) to (g), and the acreage of the second in column (a).

Enter in column (h) the total of all entries on the same line in columns (a) to (g), inclusive. Add the entries in items 1 to 8, inclusive, of column (h), and before entering the total on line 9, subtract the total of all entries in column (a).

If more than 10 acres are classified as corn on a non-corn-allotment farm in the commercial-corn area, enter the corn yield for the farm on line 1, column (j). If more than 10 acres, or the wheat allotment determined for the farm, whichever is the larger, are classified as wheat on a non-wheat-allotment farm, enter the wheat yield for the farm in line 2, column (j). The yields for corn and wheat will be obtained from the State committee approved column of the listing sheet, or if no entry appears in such column, the county check yield will be used.

If any acreage on a farm is classified as tobacco, and a tobacco yield for such type of tobacco has not been established for the farm, enter the county check yield for such type of tobacco in line 3, column (j).

If any acreage on a farm is classified as cotton, and a cotton yield has not been established for such farm, enter the normal yield determined for the purpose of Marketing Quotas in line 4, column (j).

If more than 3 acres are classified as potatoes on a farm in the commercial-potato area, and a potato yield has not been established, the county committee shall establish a potato yield for such farm. This yield shall be entered on line 4, column (j).

Section V—Division of payments and deductions.—In addition to this section the Supplement to the Farm Report, NCR-417b, must also be prepared in some cases. If Form ACP-95 was executed for the farm, and percentage entries were made in section II of such ACP-95, it will not be necessary to prepare the supplement to the farm report for such farm for special crops or for general crops. The fact that the supplement to the farm report must be prepared for one special crop does not necessarily mean that it must be prepared for other special crops, general crops, or soil-building practices. Likewise, the fact that the supplement to the farm report must be prepared for general crops does not necessarily mean that it must be prepared for special crops or soil-building practices. The

following rules set forth the cases in which the supplement to the farm report must be prepared for special crops, general crops, or soil-building practices.

(1) If there is more than one field of a special crop (exclusive of sugar beets) on a farm, and the share of a person in one field of such special crop differs from the share of such person in another field of the same special crop, it will be necessary to prepare NCR-417b for such special crop for such farm.

(2) If there is more than one field of general crops on a farm, and the share of a person in one field of general crops differs from the share of such person in another field of general crops, it will be necessary to prepare NCR-417b for general crops for such farm.

(3) If more than one soil-building practice is carried out on a farm, and the share which a person contributed to the carrying out of one of such practices differs from the share which such person contributed to the carrying out of another of such practices, it will be necessary to prepare NCR-417b for all soil-building practices carried out on the farm. For the purpose of this item (3) the carrying out of the same practice twice on the same field or the carrying out of the same practice on two different fields will be regarded as two different practices.

Enter in item 3, column (a), of section V, the name of the type of tobacco.

Enter on one of the lines not being used in column (a), section V, the words "Restoration Land" for farms having restoration land. In column (b) on the line used for restoration land, enter "100" under the initials of the owner or cash tenant as of June 30, 1940.

Enter in the spaces provided in the heading in column (b) the initials of each person sharing in the soil-depleting crops, exclusive of sugar beets, or contributing to the carrying out of soil-building practices.

Where it is not necessary to prepare the supplement to the farm report, obtain the entries for column (b) from section III, column (h), except in cases where corn, cotton, wheat, tobacco, potatoes, commercial vegetables, or general crops are not harvested in 1940 or where the county committee finds that due to crop failure the acreage of such crops was reduced sufficiently to affect materially the division of payments or deductions. In such cases the percentage of each person with respect to each such crop shall be the percentage which the county committee determines would have been such person's percentage of such crop if such crop had been harvested on the farm in 1940, or if the acreage of such crop had not been so reduced.

Where it is necessary to prepare a supplement to the farm report for any special crops, general crops, or soil-building practices, the entries for column (b) for such special crops, general crops, or soil-building practices will be obtained from the supplement to the farm report after it has been prepared. If Form ACP-95 was executed for the farm and percentage entries were made in section II of such ACP-95, the entries for column (b) for special crops and general crops will be obtained from section II of such Form ACP-95.

Section VI—Eligibility data.—Entries shall be made in section VI by transferring data from the master office record as follows:

If a check mark (✓) has been entered in the "ACP," "CORN," "WHEAT," or "COTTON," columns opposite the farm number in the master office record, enter a check mark on the "Eligible" line in the same columns. Such check marks will indicate the programs in connection with which applications for payment may be made.

If an "X" has been entered in the "ACP," "CORN," "WHEAT," or "COTTON" columns opposite the farm number on the master office record, enter an "X" on the "Ineligible" line in the same columns. Such "X's" will indicate that payment cannot be made for the farm with respect to such commodity or program.

Section X—Summary of data pertaining to farms in the restoration-land area.—Entries in section X shall be made only for farms in the restoration-land area.

Enter on lines 1 and 2, column (a), the farm restoration land and the acreage designated for erosion practices. Such entries shall be obtained from available sources in the county office.

Enter on line 1, column (c), the entry appearing in item 1, section IX.

Enter on line 2, column (b), the entry appearing in item 2, section IX. If the entry on line 2, column (b), is less than the entry on line 2, column (a), the difference between such entries shall be entered on line 2, column (c).

Enter on line 3, column (a), the total acreage of native sod or any other land on which a permanent vegetative growth has been established, broken out during the program year. This entry should include only that portion of the acreage shown in item 3 (a), section IX, which was broken out with the approval of the county committee.

Enter on line 3, column (b), the entry in item 3 (b), section IX. If the entry on line 3, column (b), is less than the entry on line 3, column (a), enter the difference between the two entries in column (c). However, if all or a portion of the acreage entered in item 3 (a), section IX, is broken without the approval of the county committee, such unapproved acreage shall be added to any entry for line 3, column (c). A notation shall be made that such unapproved acreage has been added to the entry for line 3, column (c).

Any entries appearing in column (c) of section X shall be the acreages subject to deduction.

Part VI. PREPARATION OF THE SUPPLEMENT TO THE FARM REPORT, NCR-417B

NCR-417b, Supplement to the Farm Report, shall be prepared only for the cases covered by the instructions pertaining to making entries in section V of the farm report.

When making entries on the supplement to the farm report for a field on which more than one crop was planted, the acreage of each of such crops which would have classified the land as soil-depleting will be entered. For example, if a field was planted to grain sorghum which failed and was replanted to millet which matured as grain, the acreage of both crops shall be entered on the supplement to the farm report since either of such crops would have classified the land as soil-depleting. If a field was planted to oats which failed and the field was replanted to millet which matured as grain, only the acreage of millet shall be entered on the supplement to the farm report since the oats would not have classified the land as soil-depleting.

When preparing the supplement to the farm report all entries of acreages, percentages, and units of soil-building practices shall be calculated, rounded, and entered as set forth in Part V.

Enter in the upper right-hand corner of the supplement to the farm report the State, county, and minor civil division codes and the farm and photo numbers. Obtain these entries from the farm report for the farm for which the supplement to the farm report is being prepared.

Enter in the blank spaces above the headings of columns (4) to (13), inclusive, the initials of each person who shares in the soil-depleting crops, other than sugar beets, or who contributed to the carrying out of soil-building practices.

If more than five persons share in the soil-depleting crops, other than sugar beets, or contribute to the carrying out of soil-building practices, an additional supplement to the farm report shall be used. Likewise, if additional lines are required for entering acreages or practices, an additional supplement to the farm report shall be used.

Entries for special crops.—If there was any acreage of cotton, enter on the first line in column (2) the word "Cotton." Enter in column (1), on consecutive lines, the field letters of all fields of cotton. Enter in column (3) on the line on which the field letter is entered the acreage of cotton in such field. Enter in the "percentage column" below the initials of each person who shares in a field of cotton, on the line on which the field letter is entered, the percentage share of such person in such field. Obtain the percentage entry for each person from section III, column (h).

Make entries for other special crops in the same manner as for cotton. Leave two blank lines between the entries for each different crop.

Entries for general crops.—After entries have been made for all special crops, leave two blank lines and make entries for the general crops in the same manner as for cotton. Do not make any entries on the supplement to the farm report for sugar beets. Data for all fields of the same general crop shall be listed in consecutive order. Do not leave any blank lines between the different fields of general crops.

Entries for soil-building practices.—After entries for all special and general crops have been made, leave two blank lines and make entries for the soil-building practices. Enter in column (2) on consecutive lines the practice numbers of the practices carried out. Enter in column (1) the field letters of the fields on which such practices were carried out. Enter in column (3) on the line on which the field letter is entered the number of soil-building practice units for the soil-building practice entered on such line. Obtain the entry for soil-building practice units from section III, column (g), of the corresponding farm report. Enter in the "percentage column" beneath the initials of each person who shares in a soil-building practice the percentage share of such person in each of the practices. Obtain the percentage entry for each person from section III, column (h) of the farm report.

Determination of acreage or unit shares and percentages.—After entries have been made for all special crops, general crops, and soil-building practices, multiply each entry in column (3) by the entry on the same line in each "percentage column." Enter the result of each of such multiplications in the "acreage or unit share column" to the right of the percentage used in the multiplication.

For each special crop, for the general crops and for the soil-building practices, obtain the total of the entries in column (3) and the totals of the entries in the "acreage or unit share columns." Enter such totals in the respective columns in the first blank line beneath the entries from which such totals were derived, and enter the word "Total" in column (2) on the same line. Add the totals for the "acreage or unit share columns" for each special crop, for the general crops, and for the soil-building practices, and compare the sum of such totals with the corresponding totals of column (3). If, because of the rounding of fractions, the sum of the totals of the "acreage or unit share columns" for any special crop, for the general crops, or for the soil-building practices differs from the corresponding total in column (3), adjust the highest total in an "acreage or unit share column" in order that the sum of such totals equals the total in column (3). For each special crop, for the general crops, and for the soil-building practices, obtain entries for the "Total" line in the "percentage column" by dividing the total of each "acreage or unit share column" by the total on the same line in column (3). Enter the result of each of such divisions in the "percentage column" to the left of the total in the "acreage or unit share column" used in making such division. Add the entries in the "percentage column" on the "Total" line for each special crop, for the general crops, and for the soil-building practices. If, because of the rounding of fractions, the sum of the entries in the "percentage columns" on the "Total" line for any special crop, for the general crops, or for the soil-building practices is not 100.0, adjust the highest of such entries in order that the sum of each entries is 100.0.

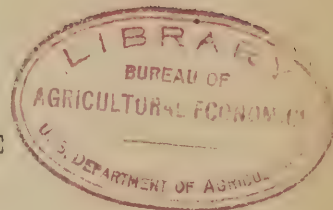
The total of column (3) for any special crop should equal the acreage classified as being devoted to such crop as reported in section IV, column (h), of the corresponding farm report. The total of column (3) for the soil-building practices must equal the total of soil-building practice units as reported in section III, column (g), of the corresponding farm report.

Certification.—After all entries have been made on the supplement to the farm report, clerical assistants shall transfer to section V of the farm report the percentage share for each person which appears on the "Total" line for special crops, general crops, and soil-building practices. After the supplement to the farm report has been completed, the clerical assistant who prepared the form shall sign in the lower right-hand corner and enter the date.

Issued June 21, 1940

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

INSTRUCTIONS FOR DETERMINING PERFORMANCE
UNDER THE 1940 FARM PROGRAMS IN THE
NORTH CENTRAL REGION



NCR-415, issued March 23, 1940, is amended as follows:

1. Part V-B is amended by the addition of the following new instructions at the end of the third complete paragraph on page 13:

"In counties designated by the State committee and approved by the North Central Division the acreage of fields for which measured acreages are not already available may be estimated on farms for which the total soil-depleting allotment is 10 acres or less or on farms for which the non-general-allotment option has been elected; Provided, however, that all fields of burley tobacco and cotton or any other crop on which marketing quotas are in effect must be measured. Also, all fields of corn, wheat, tobacco, commercial vegetables, or potatoes must be measured on any farm for which the respective allotment established for such crop is in excess of ten acres."

2. Part V-C. The first and second complete paragraphs on page 19 are amended to read as follows:

"Fields which have been double-cropped and fields which are devoted to crops which are planted with the approval of the county committee to replace crops destroyed on other fields by flood, insects, or other uncontrollable causes, shall be treated as follows when making entries in section IV:

- (1) If a field is planted to a general crop and such field is classified as devoted to a special crop, do not make any entry for such general crop.
- (2) If a field is planted consecutively to two general soil-depleting crops, such field shall

be classified as being devoted to the first planted general crop and no entry shall be made for the last planted crop.

- (3) If a field is planted to the same special crop more than once in 1940, only one planting shall be considered in determining the acreage devoted to such special crop.
- (4) If a field is classified as devoted to more than one special crop, enter the acreage of the first special crop in one of the columns (b) to (g) and the acreage of the second crop in column (a).

In cases where a crop which is classified on a planted basis is destroyed by flood, insects, or other uncontrollable causes and the county committee approves the replanting of such crop or another crop on a different field to replace the destroyed crop, the second crop shall be considered as if it had been planted on the same field on which the first crop was planted and the entries in such cases shall be made in accordance with paragraphs (1), (2), (3), and (4), above.

The following examples are given to clarify the entries to be made in section IV in accordance with the above paragraphs. In each case it is assumed that the county committee has approved the acreage to be devoted to the second planting.

- (1) Field "A" containing 20 acres is planted to corn which is destroyed by floods. Field "B" contains 25 acres and is planted to corn. Enter in line 1 (corn) column (b), "20" and in column (c), enter "5".
- (2) Field "A" containing 20 acres is planted to wheat which is destroyed by floods. Field "B" contains 20 acres and is planted to corn. Enter on line 1, (corn), column (a) "20" and on line 2 (wheat), column (b), enter "20".
- (3) Field "A" containing 20 acres is planted to corn which is destroyed by floods. Field "B" containing 25 acres is planted to soybeans for grain. Enter on line 1 (corn), column (b) "20" and on line 6 (general), column (b), enter "5".
- (4) Field "A" containing 20 acres is planted to grain sorghums which are destroyed by floods.

Field "B" containing 20 acres is planted to soybeans for grain. The entry for line 6 (general) column (b) shall be "20" since only 20 acres will be considered as devoted to general crops."

3. Part V-B is amended by the addition of the following new instructions immediately above the heading "Section VI-- Eligibility Data" on page 20:

"If a Form ACP-119 has been prepared in accordance with the instructions in Part VII of NCR-415, which appear in this supplement, and it is found that the payments for the landlord or operator have been increased because of a change in the leasing agreement or a reduction of the number of tenants or sharecroppers, enter in column (b) under their respective initials the percentage share approved by the county committee on ACP-119 for each person. Using a blank sub-column in column (b) for each of the landlords and operators enter the word 'withheld' in the heading of such column and on the appropriate lines of items (1) through (6) enter the amount by which the percentage share of such persons was reduced."

4. NCR-415 is amended by the addition of the following new Part VII:

Part VII. Preparation of Form ACP-119 "Number of Tenants and Sharecroppers and Proportionate Share."

"Form ACP-119 has been designed for summarizing data in cases where there is an increase in the proportionate share of the payment for the landlord or operator because of a change in the 1940 leasing agreement from 1939, or there has been a reduction in 1940 from the three year average 1937-1939 number of tenants or sharecroppers on the farm. It will not be necessary to prepare ACP-119 in connection with those farms where:

- (1) Neither the landlord nor the operator is receiving a larger proportionate share of any soil-depleting crop in 1940 than is customary under share leases in the community.
- (2) The county committee has knowledge that no changes have been made in the number of tenants and sharecroppers and in the leasing and operating agreements for the farm

during 1937, 1938, 1939, and 1940, which would have the effect of increasing the payment to the landlord or operator, or the changes, if any, are so minor that the county committee would in any event consider such changes as being justified.

"The limitations of payment with respect to changes in leasing and operating agreements or a reduction in the number of tenants or sharecroppers is applied only in connection with soil-depleting crops with respect to which payment may be computed in 1940. When it is necessary to prepare Form ACP-119 the county committee must have the following information:

- (1) The landlord's percentage share and the operator's percentage share of each special crop with respect to which a payment may be computed for the farm under the 1940 Agricultural Conservation Program. With respect to general crops such percentage shares shall be the weighted percentage shares for all general crops.
- (2) The number of tenants and sharecroppers on the farm.

"If the above data are not available for one or more of the years 1937, 1938, and 1939 for the farm as constituted in 1940, the county committee shall apply the limitation of payment on the basis of the best information available.

Form ACP-119 shall be prepared as follows:

- (1) Enter in the spaces provided the name of the county, farm number, the name of the landlord, and the name of the operator (if other than the landlord).
- (2) Enter in column (a) the number of tenants (including the operator if other than the landlord) and sharecroppers on the farm in each of the years 1937, 1938, and 1939. Enter in line 4 the total of the 1937, 1938, and 1939 figures; enter in line 5 the simple average of the entries for lines 1, 2, and 3; enter in line 6 the number of tenants and sharecroppers on the farm in 1940. If there were no tenants or sharecroppers on the farm in any of the above years, enter "0", or if the farm was not operated in any such years enter the words "not operated."

- (3) Enter the name of each special and general crop in the space provided above columns (b) through (f). The data for each of such crops shall be tabulated separately.
- (4) No entries shall be made in columns (b) and (c).
- (5) Enter in lines 1, 2, 3, and 6, columns (d) and (f) the landlord's and operator's percentage share expressed to the nearest whole percent. If for any reason the landlord or operator did not receive a share of the crop "0" shall be entered. On line 4, columns (d) and (f) enter the sum of the entries on lines 1, 2, and 3. On line 5 enter the simple average of the percentage shares, expressed to the nearest whole percent, which shall be obtained by dividing the entry in line 4 by the number of entries in lines 1, 2, and 3.

"If the entries in line 6, columns (d) and (f) are equal to or less than the entries in line 5 in such columns, the person preparing Form ACP-119 shall enter on the blank lines at the bottom of the form 'No increase in proportionate shares' and his initials and the date in the lower left-hand corner of the form.

"However, if the entries in line 6, columns (d) and (f) are in excess of the entries in line 5 of such columns, the county committee must consider the case in the manner provided below:

The county committee must determine whether or not the change in leasing agreement or the reduction in the number of tenants and sharecroppers is justified and on the basis of this finding shall recommend whether the increased payment shall be made to the landlord or operator or whether such increase shall be withheld.

In making its determination the county committee shall carefully consider the data on ACP-119 as well as all other facts and circumstances involved, including changes in landlord or operator, changes in size of farm, and changes in type or method of farming, and all interested persons shall be given an opportunity to present for consideration any other information. If it is evident that the change in relationship between the landlord or operator and the tenants or sharecroppers or the reduction in the number of tenants and sharecroppers was made for the purpose of increasing the landlord's or operator's proportionate share of the

payment under the agricultural conservation program, or the parity payment program, such change or reduction shall not be found justified and shall not be approved by the county committee. A reduction in the permitted acreage of a crop or a reduction in the acreage of a crop grown on a farm shall not be considered as in and of itself sufficient justification for a change in the relationship between the landlord or operator and the tenants and sharecroppers or for a reduction in the number of tenants and sharecroppers, which would result in increasing the landlord's or operator's proportionate share of the payment with respect to such crop under the agricultural conservation program.

If the county committee determines that the entire change or reduction is justified, the word 'justified' shall be entered in the applicable space in the county committee's certification, or if it determines that a part or all of the change or reduction is not justified, the words 'not justified' shall be entered.

Each case shall be decided on the facts relating to that individual case and the committee must enter in the space following the words 'for the following reason' the facts in the case and the exact reasons for its approval or disapproval of the change or reduction. The reasons should be full and complete and should set forth for each individual case sufficient details for the use of the State committee and its representatives in reviewing the action of the county committee. Where the county committee finds that the entire change or reduction is not justified, the landlord's or operator's payment will be computed on the basis of the smaller of his percentage shares shown in line 3, or line 5 if there is an entry in line 5, with respect to the crop in question. If the committee finds that only a part of the change or reduction is not justified, it shall indicate in the space following the words 'for the following reasons' the percentage share of the crop in question to which the landlord or operator would have been entitled in 1940 had the unjustified part of the change or reduction not been made. In such cases the committee shall also show how the percentage figure was arrived at, by indicating in detail the part of the change or reduction which was found to be justified.

If in any case both limitations would be applicable (i. e., there have been both a change in relationship and a reduction in the number of tenants or sharecroppers) the county committee shall apply that limitation which would result in the lower payment to the landlord.

After the Form-119 has been completely executed it shall be signed by one member of the county committee on behalf of the committee and the date shall be entered in the space provided. The form shall be placed on file in the county office where it shall be available for review by a representative of the State committee."

* * * *

1940
OCT 2

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

INSTRUCTIONS FOR DETERMINING PERFORMANCE
UNDER THE 1940 AGRICULTURAL CONSERVATION
PROGRAM FOR LICKING COUNTY, OHIO.



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PART I - GENERAL

The procedure contained in Parts I to IV, inclusive, of NCR-415 and in Part VII contained in Supplement No. 1 to NCR-415 shall be followed, except as modified herein, in determining performance under the provisions of the 1940 Agricultural Conservation Program for Licking County, Ohio. The farm report, NCR-417L, shall be prepared in accordance with instructions contained in this NCR-415L.

Clerical assistants in the county office shall prepare, for use by farm reporters, a farm report for each farm in the county which will be visited for the purpose of determining performance. All work assigned to farm reporters will be listed on the master office record.

There will be only one check of performance in Licking County in 1940, except in cases where at the time of checking performance there is not a winter cover crop on cropland on which a soil-depleting crop was planted for harvest within the crop year and the farm operator indicates that he intends to plant a winter cover crop on one or more of such fields. In such cases it will be necessary to make a second inspection to determine whether such winter cover crops have been sown.

Farm reporters shall visit in connection with the following programs the following farms:

1. The 1940 Agricultural Conservation Program for Licking County, Ohio.
 - (a) All farms for which an NCR-403L has been signed.
 - (b) All farms in which a person has an interest, if such person has an interest in a farm for which an NCR-403L has been signed.
2. The 1940 Parity Payment Program.
 - (a) All farms having corn allotments for which an NCR-403L has been signed.
 - (b) All farms for which an NCR-403W has been signed in section I.
 - (c) All farms in which a person has an interest, if such person has an interest in a farm for which inspection has been requested in connection with the 1940 Parity Payment Program.
3. The Crop Insurance Program.
 - (a) All farms insured under the Federal Crop Insurance Program which were not previously inspected.

The following forms shall be furnished to farm reporter for use in determining performance:

1. Farm Reports, NCR-417L, which have been prepared in the county office.
2. Aerial maps for each farm for which a farm report is assigned.
3. A supply of farm reporter's daily report forms.

PART II - PREPARATION OF THE FARM REPORT

a. Entries To Be Made On Farm Reports In The County Office Before Farms Are Visited.

Before farm reporters visit farms, clerical assistants in the county office will make entries on farm reports as described in these instructions for farms which will require inspection in connection with the agricultural conservation program or the parity payment programs for corn and wheat. Entries made by clerical assistants on the farm report before it is used by the farm reporter shall be made in red.

Data for upper right-hand corner - Enter in the appropriate spaces in the upper right-hand corner of the farm report the minor civil division code numbers, the 1940 farm number and the aerial enlargement number relating to the farm covered by the farm report.

Section I - For farms to be visited in connection with the agricultural conservation program, enter in columns (a), (b), and (c) the name, relation to the farm, and address of each person sharing in the crops or contributing to pasture land or tree planting practices, if such information is available in the county office. For farms to be visited only in connection with a parity payment program, enter in columns (a), (b), and (c) the name, relation to the farm, and address of each person sharing in the corn or wheat crop, if such information is available in the county office.

Section II - Enter in Item 1 the location of the farm. Enter in Item 2 the total acreage in the farm, and if necessary for adequate identification, the legal description. If this description is too extended it should be summarized.

Section VI - Eligibility Data - Entries shall be made in Section VI by transferring data from the master office record as follows:

If a check mark (✓) has been entered in the "ACP," "CORN" or "WHEAT" columns opposite the farm number in the master office record, enter a check mark on the "Eligible" line in the same columns. Such check marks will indicate the programs in connection with which applications for payment may be made.

If an "X" has been entered in the "ACP," "CORN" or "WHEAT" columns opposite the farm number on the master office record, enter an "X" on the "Ineligible" line in the same columns. Such "X"'s will indicate that payment cannot be made for the farm with respect to such commodity or program.

B. Entries To Be Made On Farm Reports And Aerial Maps By Farm Reporters.

The farm reporters shall make entries on the farm report in black for the first check of performance, and in blue for any additional check of performance.

The farm reporter shall determine whether the farm which he is inspecting in 1940 is identical with the farm covered by the 1939 Farm Report, i.e., whether any fields have been added or taken away. If there have been no changes in 1940 and the farm is the same as it was in 1939, the farm reporter will enter an "I" after the 1940 farm number and enter in parentheses below the photo number, the 1939 farm number for the farm.

The farm reporter shall verify and make any necessary corrections of all entries made in the county office on the farm report and aerial map (except entries of acreages appearing on aerial maps). In making corrections the farm reporter shall draw a line through the original entry, place the correct entry above or beside the original entry, and initial the correction.

At the time inspection of fields is made, the farm reporter shall assign field letters to any field for which a field letter does not appear on the aerial map. Identify all noncrop open pasture with the letter "Y" and farmsteads, roads, lanes, waste land, etc. with the letter "X".

The farm reporter shall indicate on the aerial map the 1940 field boundaries. If the boundary line of a field is not clearly defined on the aerial map, it shall be determined by inspection and clearly indicated. The farm reporter shall make such changes on the aerial map as are necessary to insure that all fields shown on the aerial map accurately represent the field boundaries for 1940. All such changes should be made on the aerial map in such a manner that they can be easily distinguished from entries previously made.

If acreages are not shown on the aerial map for any field, and if measurements are necessary for computing such acreages, the farm reporter shall make and record such measurements on the aerial map. The farm reporter shall not compute acreages from his measurements.

In making entries in section III of the farm report for farms which are visited in connection with the parity payment program only, it will not be necessary to make entries in columns (c), (e), (f), (g), and (h) of subsection A, or in subsections B and C. All other sections of the farm report shall be completed in the regular manner.

Section I - The farm reporter will verify entries appearing in this section which were made in the county office and make any necessary corrections and additional entries. Enter in columns (a), (b), and (c) the name, relation to the farm, and address of each person sharing in the crops, or contributing to pasture land or tree planting practices, if such entries were not previously made in the county office. Enter in column (d) the number of other farms located in this county (excluding the farm being inspected) in which each person has an interest. Enter in column (e) the farm number or the name of the operator for each of the farms indicated in column (d). If the name of the owner will better identify such farm, enter the name of the owner and indicate that it is the owner's name which has been entered. In case there is not sufficient space to enter such information, a notation should be made indicating that the person having an interest in such farms will furnish a separate list indicating the names of the operators and the locations of the farms. If data are available enter in column (f) the number of farms located in this State (excluding the farms in this county) in which each person has an interest. If data are available enter in column (g) the number of farms located outside of this State in which each person has an interest.

Section II - The farm reporter shall verify the entries made in the county office and make necessary corrections.

Section III - Subsection A, Cropland - The acreage of cropland upon a farm shall be classified according to its use or treatment. Except in the case of interplanted crops, the farm reporter shall consider as a field any tract of land devoted to a crop or land use which is different from that of contiguous land within the same boundaries. Thus, if soybeans are planted on a 20-acre tract within the same boundaries, and 15 acres are harvested as seed or hay, and 5 acres are plowed under in bloom stage, such tract shall be considered as comprising two fields.

Also, the farm reporter shall consider as a field any tract of land with respect to which the division of the crop is in a different proportion from that of contiguous land within the same boundaries. For example, if alfalfa is planted on a 40-acre tract, and if the alfalfa crop on 20 acres of such tract is divided between the owner and the tenant on a 50-50 basis, and if on the remaining 20 acres all the alfalfa goes to the owner, the two such acreages of alfalfa will be considered as separate fields. Likewise, the farm reporter shall consider as a separate field any tract of land with respect to which the contributions to tree planting or the pasture-conserving practices are in a different proportion from that of contiguous land within the same boundaries.

A tract of land devoted to the production of one crop or one land use will be regarded as two fields if it is divided by a lane, fence, or other permanent boundary. Thus, if corn is planted on a 40-acre tract which is divided by a fence, each part of the tract will be considered as a separate field.

In cases where forest trees and windbreak or shelterbelt trees are planted on contiguous land, the land planted to forest trees will be considered as one field, and the land planted to windbreak or shelterbelt trees as another field.

Column (a) - Enter in alphabetical order the 1940 field letters assigned to the fields in the farm on the aerial enlargement. The letter for each field shall be repeated on separate lines in this column as many times as crops or land uses are entered on separate lines in columns (d) and (f) for the field.

Column (b) - The farm reporter will make no entries in column (b).

Column (c) - The farm reporter shall enter the percent of slope for each field for which the percent of slope has been previously determined under a previous agricultural conservation program. In cases where a field boundary has been changed or the percent of slope has not been previously measured it will be necessary to measure the percent of slope in accordance with procedure set forth in NCR-202L.

Column (d) - The reporter shall enter in column (d) the crop or land use, followed by the disposition made of the crop or the description of the use made of the land.

For example, a field planted to corn might be described in column (d) as "Corn for silage," "Corn harvested for grain," "Corn hogged off," "Corn drilled solid, entire plant plowed under green in tassel stage." A field planted to rye might be described as "Rye harvested for grain," "Rye hogged off," or "Rye, 70 days growth plowed under green." A field planted to alfalfa might be described as "Alfalfa, 1st year stand," "Alfalfa, 2nd year stand," "Alfalfa, 3rd year stand," or "Alfalfa, 4th year stand."

The description of a field of cropland not planted might be: "Cropland idle and bare during season," "Cropland idle, not bare nor fallowed during season," or "Cropland fallowed during season."

The description of a field from which a crop was harvested during the crop year but which is bare of sod or winter cover crop at time of checking performance might be: "Corn harvested for grain, land bare of sod or winter cover crop."

Entries for any acreage of sweet corn should indicate whether such acreage is (1) sold or contracted to be sold for canning or freezing, or (2) to be sold or be used as seed. Entries for any acreage of popcorn should indicate whether the popcorn is to be sold or used as seed. An indication should be made showing whether sown corn was used as a cover crop or green manure crop.

In cases where intertilled crops are tilled on the contour on a field which has a slope greater than 2 percent but not more than 24 percent, enter a complete description of such cropping practice in column (d). For example, "Corn harvested for grain, followed by winter cover crop, tilled on contour."

In cases where a field with a slope greater than 2 percent but not more than 24 percent is cropped on the contour with alternate strips of an intertilled crop and a sown, close-drilled or sod crop, enter in column (d) a complete description of the cropping practice with an estimate of the portion

of the field devoted to the intertilled crop and the portion devoted to the other crop. Examples of entries to be made in this type of case are as follows:

(a)	(b)	(c)	(d)	(e)
A	7	Corn strip-cropped on contour with wheat -- 40% corn		
A	7	60% wheat		
E	13	Corn strip-cropped on contour with first-year red clover 50% corn		
E	13	50% red clover		

Column (e) - The farm reporter will make no entries in column (e).

Column (f) - Enter the description and amount of any liming materials or commercial fertilizer which were applied to cropland and indicate the type of substantiating evidence submitted. Receipts for the materials used must be examined and initialed by the farm reporter before credit is allowed on NCR-417L for such material.

Examples of entries that might be made in column (f) are: "1000 lbs. single strength commercial fertilizer," "1000 lbs. of 1-1/2 strength commercial fertilizer," "1000 lbs. double strength commercial fertilizer," "10,000 lbs. agricultural ground limestone, neutralizing power 108," "5000 lbs. hydrated lime, neutralizing power 154," and "4 tons hydrated lime, neutralizing power 155."

A single strength fertilizer is one for which the summation of units of plant nutrients equals twenty. For example, 2-12-6, 2-16-2, 0-14-6, 0-20-0, etc.

Data relating to liming materials or commercial fertilizers applied to cropland shall be entered in column (f). However, if two kinds of fertilizer or liming materials are applied to cropland, the data relating to each kind of material shall be entered on a separate line in column (f).

Evidence relating to the application of commercial fertilizer on cropland should indicate whether such fertilizer is guaranteed by the manufacturer and registered with the Ohio State Department of Agriculture in conformity with the Ohio State Fertilizer Law. The evidence relating to liming materials applied on cropland should indicate whether such materials are officially registered and guaranteed in conformity with the provisions of the Ohio Fertilizer Control Law, or whether the neutralizing power has been determined and certified by the Ohio State Soil Testing Laboratory.

The farm reporter shall ascertain whether any portion of the labor,

limestone, or commercial fertilizer applied to cropland is furnished free by any Federal or State agency and indicate on the appropriate line in column (f) the percentage so furnished. Where a farm is operated under an agreement with the Soil Conservation Service, Form ACP-74 will be completed by the Soil Conservation Service, which completed form will show the percentage of any practice furnished by the Soil Conservation Service.

Columns (g) and (h) - The farm reporter will make no entries in columns (g) and (h).

Column (i) - Enter in the space at the top of a subcolumn in column (i) the initials of each person who receives a share of the crops. If two persons have the same initials, indicate their names in a footnote. If all the crops are divided in the same proportion between the landlord and the tenant, enter the percentage share for each person immediately below the initials for such person in the subheading of column (i) and make no additional entries in column (i). If all crops are not divided in the same proportion, enter in the appropriate column the percentage share which each person has in each crop.

Section III - Subsection B - Pasture Land.

Column (a) - Entries for column (a) will be made by farm reporters in the same manner that such entries were made in Subsection A of Section III.

Column (b) - The farm reporter will make no entries in column (b).

The farm reporter will enter in the spaces provided in Subsection B the description and amount of any fertilizing materials or liming materials applied to open noncropland pasture between November 1, 1939, and October 31, 1940. The type of evidence relating to commercial fertilizer and liming materials applied to pasture land will be the same as that for commercial fertilizer and liming materials applied to cropland. Examples of entries that might be made in Subsection B will be found in connection with the instructions pertaining to entries in column (f), Subsection A. The farm reporter will ascertain whether all or any portion of the labor, commercial fertilizer or liming materials used in carrying out this practice was furnished free by any Federal or State agency and indicate the percentage so furnished.

Columns (g) and (h) - The farm reporter will make no entries in columns (g) and (h).

Column (i) - Enter in the appropriate column the percentage share which each person has contributed to the application of commercial fertilizer or liming materials to pasture land. If the percentage share in the contribution to the application of fertilizing and liming materials to pasture land is divided in the same proportion between the landlord and the tenant, enter the percentage share for each person in the appropriate column on the first line of Subsection B. In determining the percentages contributed to

the application of commercial fertilizer or liming material to pasture land, where two or more persons contributed to the carrying out of such practice, each person contributing will be deemed to have contributed equally, unless the persons establish to the satisfaction of the county committee that their respective contributions are not in equal proportion.

Section III - Subsection C - Land Planted to Trees.

Column (a) - Entries for column (a) will be made by farm reporters in the same manner that such entries were made in Subsection A of Section III.

Column (b) - The farm reporter will make no entries in column (b).

In the spaces provided in Subsection C, the farm reporter will enter the number of forest tree plantings and windbreak or shelterbelt plantings per acre planted on the farm between November 1, 1939, and October 31, 1940. This entry will indicate the specie of trees planted, classes of stock, and whether the trees are properly protected. The farm reporter will ascertain whether all or any portion of the labor or tree plantings used in carrying out this practice was furnished free by any State or Federal agency and indicate the percentage so furnished.

Columns (g) and (h) - The farm reporter will make no entries in columns (g) and (h).

Column (i) - Enter in the appropriate column the percentage share which such person has contributed to the practice of tree planting. If the percentage share in the contribution to the practice of tree planting is divided in the same proportion between the landlord and the tenant, enter the percentage share for each person in the appropriate column on the first line of Subsection C. In determining the percentages contributed to the practice of tree planting where two or more persons contributed to the carrying out of such practice, each person contributing will be deemed to have contributed equally unless the persons establish to the satisfaction of the county committee that their respective contributions are not in equal proportion.

Section IV - Certifications - The farm reporter shall obtain the signatures of at least one of the persons who is eligible to share in the payment and who wishes to participate in the 1940 Agricultural Conservation Program for Licking County, Ohio. Wherever practicable, the signatures of all such persons should be obtained. The farm reporter should review the entries in Sections I to III, inclusive, with any person who signs the farm report, to make certain that such person is satisfied that the entries are correct. The date shall be entered for each signature in the space provided therefor.

It should be pointed out by the farm reporter to any person signing the farm report that only one check of performance will be made in 1940, except in cases where at the time of the first visit to the farm there

is not a winter cover crop on fields which were planted to a soil-depleting crop for harvest within the crop year, and it is indicated that one or more fields will have a winter cover crop. In such cases a second inspection will be made to determine that such cover crop has been sown.

The farm reporter shall enter the date of the first inspection and sign in the space provided for his signature. If a second inspection is necessary, the farm reporter shall enter in the spaces provided therefor the date of such inspection and his signature.

Section V - Remarks - The farm reporter may use this section to enter any remarks he wishes to make regarding the check of performance for the farm. The following specific information will be entered along with other remarks in this section.

The farm reporter will inquire as to whether any changes were made in the 1940 leasing agreement from that of 1939, or whether there was any reduction in the 1937-39 average number of share-tenants on the farm which would increase the proportion of the landlord's payment, or whether any scheme or device has been employed by any person the effect of which is to deprive another person of a payment to which he normally would be entitled. Any such changes should be noted and fully explained.

If at the time of the first inspection there is not a winter cover crop on any of the fields of cropland which were planted to soil-depleting crops for harvest within the crop year, the farm reporter shall ask the operator to indicate on which fields he intends to have cover crop and when such cover crops will be sown. The farm reporter will enter the field letter for each field on which a cover crop will be sown, together with a brief notation to that effect. If a winter cover crop will not be sown on any of the fields or will be sown on only some of the fields, a proper notation must be made. If a cover crop is on all or part of the cropland at the time of inspection, a notation indicating that such a crop is on all of the fields or on specified fields will be made.

Section VI - Eligibility Data - The farm reporter will make no entries in Section VI.

C. Entries To Be Made On Farm Reports And Aerial Maps In The County Office After Farms Are Visited.

Review of the farm report in the county office. - After the farm report is returned to the county office all entries will be checked for completeness and accuracy. For the purpose of this review a check sheet should be used.

Entries which are not clear, complete, and accurate should be indicated on the check sheet to inform the farm reporter what additional or corrected information is needed. The farm report and the check sheet will then be returned to the farm reporter with sufficient instruction to enable him to explain, complete, or correct entries in doubt. Original entries made on a farm report will not be erased. In making corrections a line will be drawn

through the original entry, the correct entry will be placed above or beside the original entry, and the correction will be initialed by the farm reporter.

Farm reports which are forwarded to farm reporters for correction will be returned to the county office within a reasonable length of time.

Data at Top of Form

Determine that the minor civil division code and the 1940 farm number have been entered at the top of the form. If an "X" has been entered after the 1940 farm number, determine that the 1939 farm number has been entered in the parentheses below the photo number. Make any entry which has not been made.

Section III - Subsection A - Cropland.

After the farm report and the map of the farm have been checked and it has been determined that such forms are satisfactory, clerical assistants will transfer to Section III, column (b), the acreage of each 1940 field which is identical with the acreage of such field measured and calculated in connection with previous agricultural conservation programs. The field acreages will be computed for all fields which have not been previously measured and entered in Section III, column (b). If a field has been planted to two successive crops and the field letter in column (a) has been repeated, enter the acreage in column (b) on both lines, but encircle the second acreage so that such acreage will not be duplicated in determining the total cropland on the farm. If the field letter in column (a) is repeated because of strip-cropping of an intertilled crop and a sown, close-drilled or sod crop, do not enter the total acreage in the field on each line opposite the field letter. In such case multiply the total acreage in the field by the percentage shown in column (d) and enter the result in column (b). For example, if a 40-acre field is strip-cropped with 40 percent corn and 60 percent wheat, the entries in column (b) will be 16 ($40 \times 40\%$) on the line on which the corn description appears in column (d) and 24 ($40 \times 60\%$) on the line on which the wheat description appears in column (d). The acreage of cropland will be totaled and entered in the space provided for total cropland in column (b). The acreages of fields of X and Y land will be estimated and entered in column (b). The unencircled figures in column (b) will then be added, and this total and the total acreage of the farm shown in Section II, item (2), should be the same.

Column (e) - Clerical assistants will enter the land use or treatment codes in column (e) for the use to which each field of cropland is devoted. Such codes will be obtained from NCR-401L, Section III. For example, if field A was planted to corn for harvest the entry will be "2a." If the corn was harvested and was not followed by a winter cover crop, there should be two entries in column (e), namely, 2a and 2i. If the same field was planted to two crops during the year and the field takes the classification of both of such crops, two entries should be made in column (e). For example, if corn was planted and failed and was followed by first-year red clover which produced a good stand, the entries in column (e) would be 2a and 3h. If an

intertilled crop was planted on the contour on a field having a slope greater than 2 percent but not more than 24 percent, there will be two or three entries in column (e), depending on whether the intertilled crop was followed by a winter cover crop. For example, if corn was planted on the contour and was not followed by a winter cover crop, the entries in column (e) would be 9a, 2a, and 2i. If a field was strip-cropped with an intertilled crop and a sown, close-drilled or sod crop, and the slope of such field is greater than 2 percent but not more than 24 percent, two or three entries should be made in column (e) for each of the crops. For example, if corn was strip-cropped with wheat and such field was not fall plowed and seeded to a winter cover crop, the entries in column (e) for the corn would be 9b, 2a, and 2i, and the entries in column (e) for wheat would be 9b, 2b, and 2i. If the field was strip-cropped with corn and first-year red clover, there would be no 9b code for the red clover crop, since the 9b code is applicable only to negative value crops and clover has a positive productivity factor.

Column (h) - Clerical assistants will enter in column (h) the code pertaining to the type of commercial fertilizer or limestone applied to cropland for each field on which such a practice was carried out. For example, if 1000 pounds of agricultural ground limestone possessing a neutralizing power of 100 is applied to field B, the entry will be "8a."

Column (g) - Enter the number of units of limestone or commercial fertilizer applied to cropland. The number of units for such practice will be determined on the unit basis contained in NCR-401L, Section III. For example, if, under practice 8a, 2000 pounds of agricultural ground limestone of a neutralizing power of 100 is applied to field B, the entry will be "2" since 1000 pounds of ground limestone is equal to one unit.

If any Federal or State agency has contributed one-half or more of the total cost of the limestone or commercial fertilizer applied to cropland, enter a zero on the appropriate line. If any such agency contributed less than one-half of the limestone or commercial fertilizer, enter one-half of the number of units which would be entered if the operator had supplied all of the material.

Section III - Subsection B - Pasture Land.

Column (h) - Clerical assistants will enter the pasture land conserving practice code for each field on which such a practice was carried out. Such code will be obtained from NCR-401L, Section VI.

Column (g) - Enter the number of units of fertilizing materials or liming materials applied to pasture land. The number of units for such practice will be determined on the unit basis contained in NCR-401L, Section VI. It should be noted that on noncropland pasture one ton of limestone represents one unit, while on cropland 1000 pounds represents one unit.

If any Federal or State agency has contributed one-half or more of the total cost of the limestone or commercial fertilizer applied to pasture land, enter a zero on the appropriate line. If any such agency contributed less than

one-half of the limestone or commercial fertilizer, enter one-half of the number of units which would be entered if the operator had supplied all of the material.

Section III - Subsection C - Land Planted to Trees.

Clerical assistants will enter in column (b) the acreage planted to trees and in column (g) the number of tree planting units for which credit is earned. If all the cost of planting trees was borne by the operator, the entry in column (b) shall be transferred to column (g). If any Federal or State agency contributed less than one-half of the cost of carrying out such practice, enter in column (g) one-half the acreage in column (b). If any Federal or State agency contributed one-half or more of the cost, enter a zero in column (g).

PART III - PREPARATION OF THE SUPPLEMENT TO THE FARM REPORT, NCR-417b

NCR-417b, Supplement to the Farm Report, will be prepared in the cases set out in this Part III unless a Form ACP-95 has been executed for the farm and percentage entries have been made in Section II of such ACP-95. Clerical assistants in the county office who prepare the Supplement to the Farm Report, NCR-417b, must be thoroughly familiar with the provisions of NCR-401L, particularly the provisions relating to the classification of cropland and the provisions relating to payments and deductions. A thorough understanding of these provisions and of the instructions in NCR-415 is necessary in order to prepare NCR-417b accurately.

NCR-417b will be prepared only in the following cases:

- (1) Where the crop in one field is divided differently from that in any other field.
- (2) Where more than one pasture land conserving practice or tree planting is carried out on the farm and the share which one person contributed to the carrying out of one of such pasture land conserving practices or tree plantings.

All entries of acreages, percentages, and units of practices shall be calculated, rounded, and entered as set forth in Part V of NCR-415.

Enter in the upper right-hand corner of NCR-417b the State and county code, the minor civil division code, the farm number, and the photo number. Obtain these entries from the NCR-417L for the farm for which the Supplement to the Farm Report is being prepared.

Enter in the blank spaces above the headings of columns (4) to (13), inclusive, the initials of each person who shares in the crops or who contributed to practices carried out on the farm in 1940. If two or more persons have the same initials, enter their names instead of their initials.

If more than five persons share in the crops, or contribute to the practices on the farm in 1940, or if additional lines are required for entering acreages or practices, an additional NCR-417b shall be used.

Entries With Respect to All Cropland on the Farm - In filling in the table of NCR-417b, a separate line will be used for data pertaining to each cropland field on the farm.

Enter the field letter "A" on the first line in column (1) and on the same line in column (2) enter the land use code. Enter in column (3) the total acreage in field "A". Enter in the percentage column under each person's initials such person's percentage share in the crop or land use to which field "A" is devoted.

After entries have been made for field "A" in columns (1), (2), and (3), and in the percentage columns, enter data in such columns for all other cropland fields, listing field letters in alphabetical order in column (1) and using a separate line for the data relating to each field. Data for all such entries will be transferred from NCR-417L, Section III, Subsection A, columns (a), (b), (c), and (i).

Entries for Pasture Land Conserving Practices - After entries have been made for all cropland fields in columns (1), (2), and (3), and in the percentage columns, skip two lines and make entries for pasture land conserving practices.

Enter in column (1) the field letters of all fields on which pasture land conserving practices were carried out. For each field letter in column (1), enter on the same line in column (2) the code appearing in column (h) of Section III of NCR-417L. Enter in column (3) the amount of payment earned. Obtain such entry by multiplying the number of units in column (g) of Section III of NCR-417L by the rate per unit shown in Section VI of NCR-401L. Enter in the percentage column under each person's initials such person's share in the practice carried out on the field.

Entries for Tree Plantings - After entries have been made for all pasture land conserving practices, skip two lines and make entries for tree plantings.

Enter in column (1) the field letters of all fields on which tree plantings were carried out. Enter the words "Trees" in column (2). Enter in column (3) the acreage in each field planted to trees. Enter in the percentage column under each person's initials such person's share in the tree plantings carried out on the field. Entries for the percentage columns will be transferred from Section III, Subsection C, of NCR-417L.

Determination of Acreage or Unit Shares and Percentages - After entries have been made on NCR-417b as outlined above, multiply each entry in column (3) by the entry on the same line in each percentage column. Enter the result of each of such multiplications in the acreage or unit-share column to the right of the percentage used in the multiplication.

Obtain the total of the entries in column (3) and of the entries in the acreage or unit-share columns for cropland, for pasture land conserving practices, and for tree plantings. Enter such totals in the respective columns on the first blank line under the entries from which such totals were derived and enter the word "Total" in column (2) on the same line. Add the totals for the acreage or unit-share columns for cropland, for pasture land conserving practices, and for tree plantings, and compare the sum of such totals with the corresponding

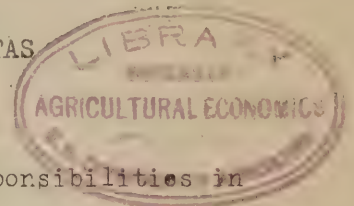
totals of column (3). If because of the rounding of fractions the sum of the totals of the acreage or unit-share columns for cropland, for pasture land conserving practices, or for tree plantings, differs from the corresponding total in column (3), adjust the highest total in the acreage or unit-share column in order that the sum of such totals equals the total in column (3). For cropland, for pasture land conserving practices, and for tree plantings, obtain entries for the "Total" line in the percentage column by dividing the total of each acreage or unit-share column by the total on the same line in column (3). Enter the results of each of such divisions in the percentage column to the left of the total in the acreage or unit-share column used in making such division. Add the entries in the percentage column on the "Total" line for cropland, for pasture land conserving practices, and for tree plantings. If because of the rounding of fractions the sum of the entries in the percentage columns on the "Total" line for cropland, for pasture land conserving practices, or for tree plantings is not 100.0, adjust the highest of such entries in order that the sum of such entries is 100.0.

The total of column (3) for cropland acreage should equal the total acreage of cropland entered in column (b), Section III of the corresponding NCR-417L.

Certification - After NCR-417b has been completed, the clerical assistant who prepared the form shall sign in the lower right-hand corner and enter the date.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
NORTH CENTRAL DIVISION

INSTRUCTIONS TO COUNTY OFFICES FOR
WORK ON BURLEY TOBACCO MARKETING QUOTAS
(1940-41 Marketing Year)



Each county office will have the following responsibilities in connection with the tobacco marketing quotas:

1. Determination of harvested acreage;
2. Preparation of records for nonwarehouse sales prior to opening of markets;
3. Issuance of memoranda of sale by the county office;
4. Preparation of listing sheets;
5. Checking of tobacco disposed of without marketing;
6. Issuance of marketing cards and reporting loss, destruction, or theft of marketing cards;
7. Assembling memoranda of sale and reporting indicated violations; and
8. Preparation of applications for return of penalties paid.

1. Determination of Harvested Acreage. The acreage of tobacco harvested on each farm in the county shall be determined in accordance with the instructions contained in NCR-415.

2. Preparation of Records for Nonwarehouse Sales Prior to Opening of Markets. A "Bill of Nonwarehouse Sale" (Form 40-Tob-54) is required to be prepared by each buyer who purchases tobacco anywhere except at a warehouse sale. If the buyer so requests and a determination of the harvested acreage of tobacco has been made, but the marketing card has not been delivered to the farm operator, the county office shall execute the "Certificate of County Office" section of Form 40-Tob-54 and shall retain the third copy of such form. The county office shall issue a memorandum of sale from the marketing card to cover each such sale before the card is delivered to the operator. In such case the county office shall retain the county office copy of the memorandum of sale and shall forward the purchaser's copy to the Marketing Quota Section. The person issuing the memorandum of sale shall

also enter on the inside of the front cover of the marketing card the number of pounds sold and affix his initials in the space immediately to the right thereof.

3. Issuance of memoranda of sale by the county office. In addition to the memoranda of sale to be issued by the county office as provided above, the county office shall issue memoranda of sale covering sales of tobacco made by producers within the county by mail ordering or peddling. Each such memorandum of sale should be supported by a Bill of Nonwarehouse Sale, Form 40-Tob-54, completed except for the "signature of buyer." The purchaser's copy of such memorandum should be forwarded to the Marketing Quota Section, together with a copy of the bill of nonwarehouse sale.

4. Preparation of Listing Sheets. The county office will prepare Forms 40-Tob-51, "Within Quota Listing Sheet," listing thereon data for data for all tobacco farms in the county from which tobacco was harvested in 1940. After Form 40-Tob-51 has been prepared, the county office will draw a line through the data for (1) each farm on which the harvested acreage of tobacco is in excess of the tobacco acreage allotment for the farm and also (2) each farm on which the harvested acreage of tobacco is within the allotment but which is operated by a person who also operates any other farm on which the harvested acreage of tobacco is in excess of the farm acreage allotment. The data for each farm for which the data are lined through on Form 40-Tob-51, as indicated above, shall then be listed on Form 40-Tob-52, "Excess Listing Sheet."

If, because of an error in either the county or State office, the operator was notified of an erroneous acreage allotment and, acting solely upon the basis of the information contained in the erroneous notice, planted an acreage of tobacco in excess of the final and correct acreage allotment established for the farm, the allotment contained in the erroneous notice shall be used for all purposes in connection with tobacco marketing quotas.

Entries shall be made in columns 1 through 9, Form 40-Tob-51, as follows:

Column Number and Heading:	Source of Entry
1 Farm Serial number	Form NCR-409-T
2 Name of operator	Form NCR-409-T
3 Acreage allotment	Form NCR-409-T
4 Normal yield	Form NCR-409-T
5 Normal production	Column 3 times column 4
6 Estimated production	See instructions below
7 Harvested acreage	Form NCR-417, Section IV
8 Total sales $\frac{1}{2}$	Memoranda of sales $\frac{1}{2}$
9 Actual yield per acre	Column 8 divided by column 7

1/ If there is any tobacco produced on the farm in 1940 which will be carried over to future marketing years or if there was any tobacco marketed during the 1940-41 marketing year which was produced in a prior year, the entry in column 8 should be deleted and there should be entered therein the sum of the entry in column 8 and any tobacco which will be carried over minus any tobacco carried over from a preceding crop and marketed in 1940.

Columns 3, 5, 6, 7, and 8 shall be totaled on each page of the Form 40-Tob-51 and such totals shall not include any entries which have been lined through.

Entries in columns 1 through 7 shall be made prior to the issuance of the marketing card. The county committee shall review the data for each farm and in any case where it has reason to believe that the production of tobacco on the farm in 1940 is materially less than the normal production in column 5, the estimated production shall be entered in column 6.

Data for those farms for which data have been lined through on the Within Quota Listing Sheet shall be entered on Form 40-Tob-52. Entries in columns 1 through 11 shall be made prior to the issuance of marketing cards and entries in columns 12 through 17 shall be made as soon as the information is available.

Entries shall be made in columns 1 through 17 as follows on 40-Tob-52:

Column Number and Heading:	Source of Entry
1 Farm serial number	Form NCR-409-T or Form 40-Tob-51
2 Name of operator	Form NCR-409-T or Form 40-Tob-51
3 Acreage allotment	Form NCR-409-T or Form 40-Tob-51
4 Harvested acreage	Form NCR-417, Section IV.
5 Excess acreage	Column 4 minus column 3
6 Percent excess acreage	Column 5 divided by column 4 <u>1/</u>
7 Normal yield	Form NCR-409-T or Form 40-Tob-51
8 Normal production	Column 3 times column 7 or Form 40-Tob-51
9 Estimated production	Column 4 times column 10
10 Estimated yield per acre	See instructions below
11 Preliminary quota <u>2/</u>	Column 10 times smaller of column 3 or column 4.
12 Pounds marketed <u>3/</u>	Memoranda of sales
13 Pounds unmerchantable	Form 40-Tob-33
14 Pounds stored	Form 40-Tob-33
15 Actual production	Sum of columns 12, 13, and 14
16 Actual yield per acre	Column 15 divided by column 4
17 Final quota	Column 16 times smaller of column 3 or 4

- 1/ The percentage to be entered in column 6 shall be expressed as a whole percentage and any fractions shall be disregarded, except that if the percentage of excess is less than one percent it shall be computed to the nearest one-tenth of a percent.
- 2/ Entries shall be made in column 11 only for those farms on which there is no excess acreage but for which an excess card is issued. If the preliminary quota for a farm is found to be too small the estimated production, the estimated yield and the preliminary quota should be revised upward and additional quota issued accordingly.
- 3/ If the entry in column 12 includes any tobacco which was carried over from a previous marketing year delete the entry in column 12 and insert therein the result obtained by subtracting the pounds of tobacco carried over from the deleted entry.

The estimated yield per acre to be entered in column 10 shall be determined by the county committee upon the basis of the best information available to it. If necessary, an employee of the county association shall visit the farm to estimate the yield to be entered in column 10. The estimated yield and the estimated production on "excess farms" should be reasonably accurate as the farm operator will be requested to account for disposition of a quantity of tobacco equal to the estimated production.

Columns 3, 4, 5, 8, 9, 11, through 15, and 17 should be totaled on each page of Form 40-Tob-52.

If the county office records indicate that the operator of any farm on which the harvested acreage exceeds the allotment is also the operator of a farm in another county, the office of such other county shall be promptly notified in order that excess marketing cards may be issued for such operator's farms in that county.

5. Checking of Tobacco Disposed of Without Marketing. If the acreage of tobacco harvested on any farm is in excess of the farm acreage allotment and the operator of the farm desires to dispose of a quantity of tobacco equal to the estimated average yield for the farm in 1940 times the excess harvested acreage so as to obtain a Within Quota Marketing Card, the county committee shall designate a committeeman or supervisor to estimate the yield of tobacco for the farm in 1940, and to check the disposition of the excess tobacco.

A report of the disposition of such tobacco shall be made on Form 40-Tob-33. The county code and farm serial number and the name and address of the operator shall be entered in the spaces provided.

Form 40-Tob-33 shall be executed as follows:

Item No.	Source of Entry
1	Column 4, Form 40-Tob-52
2	Column 3, Form 40-Tob-52
3	Item 1 minus item 2
4	Column 9, 40-Tob-52 adjusted by county committee if additional information is available.
5	Item 4 divided by item 1
6	Item 5 times item 3
7	Committeeman or supervisor <u>1/</u>
8	Farm operator
8(a)	Farm operator
9	Sum of items 7 and 8
10	Committeeman or supervisor <u>1/</u>
11	Farm operator
11(a)	Farm operator
11(b)	Farm operator
12	Column 12, 40-Tob-52
13	Sum of items 10, 11, 12
14	Col. 12 of Form 40-Tob-52
15	Col. 17 of Form 40-Tob-52
16	Item 14 minus item 15
17	Memoranda of sale
18	Item 16 times 10¢
19	Item 17 minus item 18

1/ The committeeman or supervisor shall enter the condition of the excess pounds disposed of as well as the number of pounds and the method used in determining the number of pounds.

The farm operator and the county committeeman who checked the disposition of the excess tobacco shall execute sections III and IV, respectively.

In no case will both sections I and II be executed on the same form; section I will be used only if the excess tobacco is disposed of before

marketing cards are issued for the farm; otherwise, section II will be used. If the excess tobacco is to be used on the farm the tobacco shall be so treated that it will be unsuitable for marketing prior to the approval of its disposition. A suggested method of disposing of such excess is to thoroughly spread the tobacco on the ground, saturate it with water and sprinkle it generously with lime. The supervisor or committeeman shall see that the treatment is such that the tobacco may not be marketed. If the tobacco is to be placed in storage the farm operator shall furnish full and complete information as to the amount of tobacco and the condition and place in which it will be stored. If the tobacco is redried, the farm operator shall also furnish information as to the number, grade, and any other identifying marks on the tobacco in storage. The county committee shall verify such information before section IV is executed by a member of the county committee.

6. Issuance of Marketing Cards and Reporting Loss, Destruction or Theft of Cards. Marketing cards shall be issued in accordance with sections 4, 5, 10, 11, and 12 of Form 40-Tob-57 "Marketing Quota Regulations."

The following entries shall be made on each Form 40-Tob-50 "Within Quota Marketing Card" before it is issued to the farm operator:

- (a) The name of the farm operator shall be entered in the space provided on the cover of the marketing card and on each memorandum of sale.
- (b) The smaller of the entry in column 5 or column 6, if any, Form 40-Tob-51 shall be entered in the space provided on the inside of the cover. If the operator requests two or more cards, the pounds assigned to each card shall also be entered in the space provided. In such cases the sum of the pounds assigned to all cards must not exceed the smaller of the normal production or estimated production in columns 5 and 6, Form 40-Tob-51.
- (c) The name and address of the county association and the farm serial number shall be entered in the space provided on each memorandum of sale; on the "Operator's Receipt for Marketing Card," and on the back cover. (Note: Stamps for this purpose will be furnished counties having 20 or more tobacco farms.)
- (d) Enter on the "Operator's Receipt" the serial number of the marketing card which is printed on the cover and which is the same as the serial number of the first memorandum of sale in the card.

- (e) After the card has been prepared as indicated above, the issuing agent shall affix his signature on the cover.
- (f) Before the card is delivered to the farm operator, he must sign the "Operator's Agreement" and the "Operator's Receipt" in the presence of the person delivering the card. The person delivering the card should call the operator's attention to the points covered in the "Operator's Agreement" and then sign in the space provided and deliver the card to the farm operator.

If all memoranda of sale in a card are issued and the operator returns the card and requests another card, the new card shall be issued as indicated above and in addition there shall be entered in the heading of the column designated "Memorandum No." the words "Brought Forward" and in the heading of the column designated "Pounds this Memorandum" the total pounds sold on the first card.

Each Form 40-Tob-29, "Excess Marketing Card," shall be executed and delivered to the farm operator as indicated above for "Within Quota Marketing Cards" and in addition the following entries shall be made:

- (a) The word "Flue-cured" on the front cover of the card should be deleted and the word "Burley" inserted.
- (b) The card number shall be entered on the cover if two or more cards are issued for the same farm. (For example: Card number 1 of 3, card number 2 of 3, etc.)
- (c) The estimated production, column 9, Form 40-Tob-52, shall be entered on the cover.
- (d) The acreage allotment and the harvested acres shall be entered inside the cover from columns 3 and 4, respectively, Form 40-Tob-52.
- (e) The percent excess (column 6, Form 40-Tob-52) shall be entered in the spaces provided on the inside front cover and shall be shown in both figures and words.
- (f) The "percent excess" shall be shown in figures in the space provided on each memorandum of sale.
- (g) The marketing quota shall be entered from column 11, Form 40-Tob-52, for those farms on which there is no excess acreage but for which an excess card is issued.

Each county committee shall designate one person to sign marketing cards for farms in the county as issuing agent. As indicated above, the issuing agent shall sign each marketing card prior to its delivery to the farm operator, but the marketing card shall not be delivered to the farm operator until he has signed the Operator's Agreement and the receipt

therein. The receipt shall be detached from the marketing card and retained in the county office file. The operator's receipts shall be filed in the county office and it shall be the responsibility of each county committee to account for all cards (Forms 40-Tob-50 and 40-Tob-29) with either the unused cards or properly executed "Operator's Receipts."

7. Assembling Memoranda of Sale and Reporting of Indicated Violations. The county office shall file the memoranda of sale by farms as received and shall maintain cumulative totals of the pounds sold. After all memoranda of sale for a farm have been received, the total sales shall be entered in column 8, Form 40-Tob-51 or column 12, Form 40-Tob-52.

If, at any time, it appears that the total marketings of tobacco from a farm are in excess of the estimated actual production of tobacco on the farm, the county committee shall make or cause to be made such preliminary investigation as it deems appropriate with a view to determining whether tobacco from any other farm has been marketed under the marketing card for the particular farm. In any instance where it appears that the marketing card for one farm has been used to market tobacco from another farm, the county committee shall forward immediately a report of the indicated violation on Form 40-Tob-34 to the State office for transmittal to the North Central Division.

If it appears from the memoranda of sale received in the county office for any farm that the tobacco available for marketing from the farm is not being marketed, the county committee shall make or cause to be made such investigation as it deems appropriate with a view to determining whether the tobacco is being so disposed of, and the county committee shall forward immediately a report of the indicated violation on Form 40-Tob-34 to the State office for transmittal to the North Central Division.

8. Preparation of Applications for Return of Penalties Paid. Whenever marketings of tobacco from any farm have been completed the county office shall, in the case of "Within Quota Marketing Cards," check each memorandum of sale for the farm against the marketing card, if available, and the total marketing of tobacco shown thereon. The total marketing for the farm shall then be entered on Form 40-Tob-51. In the case of farms for which Excess Marketing Cards are issued, the county office shall obtain a report from the farm operator on Form 40-Tob-33 showing the disposition of the excess tobacco. If excess penalty has been paid and the operator desires to submit an application for return of penalties paid, such application must be filed on Form 40-Tob-41.

Form 40-Tob-41 shall be executed as follows:

- (a) Enter the State and county code and farm serial number in the space provided in the upper right corner.
- (b) Enter in Table I in the spaces provided the name and address of each warehouse at which a sale was made or the name and address of each buyer for nonwarehouse sales and in the spaces provided thereunder, the serial number and date of each memorandum of sale issued covering a sale of tobacco at that warehouse or to that buyer.

- (c) Enter in items 7 through 12 the data shown in items 14 through 19, respectively, Form 40-Tob-33.
- (d) Enter in the spaces provided in columns A and B of Table II the name and address of each person applying for the return of penalty paid with respect to the farm. Where the amount shown in column C is to be paid separately to one person, the name, address, and signature of such person should be shown in column A and a mark should be drawn through the space in column B. Where the amount is to be paid jointly to two persons the name, address, and signature of one person should be shown in column A and the name and signature of the other person in column B. The making of payments to each person separately or to joint payees should be left to the choice of the farm operator and other persons who are entitled to share with him in the payment.
- (e) Enter in column C of Table II the amount to be repaid to each applicant and in item 13 the total of the amounts in column C which total must equal the amount in item 12. The division of the amount of penalty to be returned shall be determined upon the basis of agreement of all producers on the farm who paid the penalty. Such agreement shall be indicated by the signatures of all such producers on Form 40-Tob-41. If the producers fail to agree, the county committee shall make such division upon the basis of all available information. If any producer cannot be located or refuses to sign the application, a statement of the facts in the case, signed by the county committee, shall be attached to the application when submitted to the Marketing Quota Section. The instructions contained in ACP-16 with respect to producer's signatures shall be followed in executing Form 40-Tob-41.
- (f) Enter in item 14 the date on which the Form 40-Tob-41 was signed by all producers and submitted to the county office.
- (g) Enter in item 15 the percent excess which is the percent of excess acreage entered on the marketing card for the farm.
- (h) The county committee shall review each application and if it approves the application, its approval shall be indicated by a member affixing his signature and the date in section 5.
- (i) The county office copy of the application will be detached and the remaining copy forwarded to the State office.

